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ABSTRACT

Data on the total 1980-81 revenue and expenses of the 21 universities and related institutions that receive provincial grants directly from the Ontario, Canada, government are presented. Information is presented on: total actual revenue and expense by type of general fund and excess of revenue over expenses before and after appropriations; actual revenue by source and type of fund; expenses (all funds) by object and type of fund; actual operating expenses by object and functional area; percentage of revenues by source and by type of fund, 1978-79 to 1980-81; percentage analysis of expenses by object of expense, by functional area, and by type of fund, 1978-79 to 1980-81; enrollment and basic income units in 1980-81. This information is presented for all universities and colleges on a consolidated basis and for individual universities; 1976-77 to 1980-81 trends are also included. Financial information is also provided for each of the following institutions: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University College, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnical Institute, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. Principles of reporting and explanations regarding funds, operating expenses, object of expense, and revenue sources are included. (SW)

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COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

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REVENUE AND EXPENSES OF ONTARIO UNIVERSITIES 1980-81

VOLUME I - UNIVERSITIES

Prepared by the
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November, 1981

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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1981 11 20

The Honourable Bette Stephenson, M.D.
Minister of Colleges and Universities
900 Bay Street, 22nd Floor
Mowat Block, Queen's Park
Toronto, Ontario

Dear Madame Minister:

The Council of Ontario Universities is pleased to provide you with the annual report of the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended 30 April 1981. The report presents a great deal of information on the finances of Ontario universities and colleges in a format which uses consistent categories and definitions for all 43 institutions in the province.

This year, for the first time, the reporting of financial information for Ontario universities is being published in four volumes. The first volume provides detailed revenue and expenses information for those 21 universities and related institutions which receive provincial grants directly from the government. Volume II includes the same type of information for the 22 colleges and universities affiliated or federated with the provincially assisted universities.

Volume III includes material published for the first time last year. It reports the operating fund net change in appropriated reserves and unappropriated funds for all 43 universities and colleges for the fiscal year ended 30 April 1981.

Volume IV is being published this year for the first time. It was compiled jointly by the Committee of Finance Officers -Universities of Ontario and the Ontario Association of Physical Plant and Planning Administrators. It provides a detailed analysis of the physical plant operating expenses in 1980-81 of the 16 universities which are members of OAPPPA.

It is the sincere hope of the Council of Ontario Universities that this newly-expanded report of revenue and expenses of Ontario universities will be of assistance to you, to your government and to the Ontario Council on University Affairs.

Sincerely,

Edward J. Monahan.

Edward J. Monahan
Executive Director

EJM:hg

Encls.

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND EXPENSES

FOR THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

FOR THE FISCAL YEAR ENDED APRIL 30, 1981

The tables included in volumes I, II, III and IV of this report have been compiled from submissions prepared by the individual colleges and universities in Ontario in accordance with the Guidelines and Definitions included in this report. Further details concerning these guidelines and definitions, as they pertain specifically to the reporting of physical plant operating expenses, have been included in volume IV.

The data published have been refined and improved from those available in previous years. The option of gross vs. net reporting of revenue and expenses has been deleted to best reflect the major operations of the universities. Revenues derived from outside the universities from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) are netted by object of expense against other functional areas.

For 1980-81 reporting of operating expenses for computing, the guidelines have been changed so that only central computing facilities are recorded in the functional area "computing". A central computing facility is defined as comprising those computer-related activities and resources which have been organized under the management of a central administration.

Also for 1980-81, additional details on equipment and furniture expenses have been collected. The amounts spent on "maintenance" of equipment are reported, as are expenses for the purchase and rental of equipment.

The coverage of the report is the same as that provided in previous years. Volume I includes 21 universities and related institutions which receive operating grants directly from the government of Ontario. Volume II includes 22 affiliated and federated colleges. Volume III includes all 43 institutions reported in the first two volumes. Volume IV includes information for the 16 universities which are members of the Ontario Association of Physical Plant and Planning Administrators.

Readers should be aware of different fiscal year ends used by five of the colleges and universities reporting. The following fiscal year ends have been employed:

Ontario College of Art	May 31, 1981
Ryerson Polytechnical Institute	March 31, 1981
McMaster Divinity College	December 31, 1980
Knox College	December 31, 1980
Wycliffe College	March 31, 1981

The remaining 38 institutions have employed a 12-month reporting period ending 30 April 1981.

Attention is directed to the General Caveat which follows. The Committee will welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting, Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

FINANCIAL REPORTING OF TOTAL REVENUES AND EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1981

GUIDELINES AND DEFINITIONS

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FINANCIAL REPORTING OF TOTAL REVENUES AND EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1981

GUIDELINES AND DEFINITIONS

I GENERAL

A. Introduction

The accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the uses of resources.

For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts in the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes as reported in an institution's statements may also occur through approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are means by which fund balances may be committed or reserved for future use. Encumbrances may be a prime example of an appropriation requirement. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting Forms

For purpose of reporting, all funds have been identified as being either general or restricted. The former is subdivided into operating, other (non-credit) and ancillary enterprises while the latter includes sponsored research, trust and endowment and capital funds. In addition, expenses of the operating fund (the day-to-day operating entity of the university where annual detailed departmental and programme budgets exist) are further segregated into operational (functional) areas. Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used within the financial records or financial statements of an institution. This may allow the same kind of revenue or expense to be reported differently by institution; however, where the guidelines specifically designate the

placement of items, they must be shown under the appropriate heading regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university.

C. Submissions

If necessary, please comment on all extraordinary or non-recurring items included in the functional or fund areas by attaching a supplementary schedule showing the necessary details: identifying the object of expense, the functional or fund area, and reconciling the total to the amount shown on the report. A separate report is to be filed covering each federated or affiliated university or college such that information can be included in a publication separate from that of the main university. Where applicable, a reconciliation of the reported change in general funds balance (after appropriations) with the university's published statement should be submitted.

The report for fiscal years ended in 1981 (on or before 30 June) is to be submitted by 14 August 1981 to:

Research Associate (Finance)
Council of Ontario Universities
130 St. George Street
Suite 8039
Toronto, Ontario
M5S 2T4

II PRINCIPLES OF REPORTING

A. Fund Concept and Reporting

For reporting purposes, the fund concept is followed by grouping funds as either general or restricted with a further segregation of funds within each category.

General funds, including operating, other (non-credit), and ancillary enterprises should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances. Further, when reporting expendable trust funds, the receipts or investments of an "endowed capital" nature are to be excluded; income only from trust and endowment funds will be included.

B. Revenues and Expenses

1. Net Reporting - the option of gross vs. net reporting has been deleted. For the completion of the 1980-81 Report,

revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted by object of expense against other functional areas.

Examples of the above are:

(a) computer service sales to outside organizations;

(b) sale of central services (e.g., power, heat, etc.) to external institutions.

The reason for using the net reporting approach is to best reflect the major operations of the university, e.g. the costs of the computer centre are primarily for educational purposes and the recovery of revenue is an assist to general university financing.

The sale of power, heat, etc., may reflect an oversized facility when related to university use only which, if included at gross, would distort the ratio of this expense in the operational area.

For additional guidance, cost recoveries would be shown <u>net against expense where</u>:

(a) recoveries arise from the Ontario Hospital Commission for medical salaries;

(b) payments for teaching or administrative services are made between universities. To prevent the double counting of

costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items; and

(c) physical plant costs are recoveries from external sources.

as revenue where:

(a) the fortuitous nature of external revenue would indicate that it should be included as an item of miscellaneous revenue; or

(b) ancillary enterprises are involved and the amount should be reported as sales of services and products.

2. Reserves and Unexpended Appropriations - where expenses have been funded from reserve or appropriation accounts in the financial records or statements of a university, the reports should include these expenses. Amounts transferred, to create or supplement a reserve or appropriation account, should not be reported as expenses. Similarly, fund transfers eliminating or reducing reserve or appropriation accounts are not to be included as revenue. These latter amounts, if applicable, will appear on Table 1 after the "excess of revenue over expense before appropriations."

Provisions for replacement of assets are considered to be transfers to reserve or appropriation accounts. Consequently, such provisions are not to be reported as expenses.

3. Charge-Out, Transfer and Internal Cost Recoveries - a particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to sponsored research or physical plant costs allocated to ancillary enterprises.

Two approaches can be used for transferring expenses from one fund or function to another. The object of expense "internal cost allocation" may be used or alternatively (where specific expense identification is possible, e.g. utilities) the direct approach of modifying the applicable line items can occur.

Since the former method produces figures which distort functional comparisons of individual expense items, it is recommended that the latter method be used whenever possible, thereby minimizing amounts reported as internal cost allocations.

An exception to minimizing the use of internal cost allocations arises for computing. In this case, expenses are to be consolidated in the computing functional area and transfers to other funds are then shown as internal cost allocation.

4. Debt Servicing and Retirement - where funding for debt servicing and retirement is financed by a specific government grant (i.e.

OUCAC) both the revenue and offsetting expense are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

III DEFINITIONS AND EXPLANATORY COMMENTS

The funds and functional areas are defined first for assistance in segregating the various activities for reporting purposes; applicable revenue and expense line item categories are then outlined.

A. Funds (Report form Tables 1, 2 and 3)

1. Operating - this fund accounts for the costs of instruction, academic support services, administrative, plant maintenance and other operating expenses of the university financed by fees, grants and other general income. This fund column will normally include all revenues and expenses which the university considers to be operating, within the functional operating areas referred to in Section B.

2. Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

3. Ancillary Enterprises - these operations reflect services provided as ancillary (supplementary) to the primary function of instruction and research and, although an integral

part of university total operations, should be reported separately. This separation also follows generally accepted practices of university accounting.

The services are typically provided on a "fee for service" basis. Revenues and expenses from "sales producing", non-teaching areas (including bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres, etc.) are to be reported.

To properly reflect the operations of ancillary enterprises the financial reporting of the enterprises should include all material expenses, both direct and indirect, including a reasonable apportionment of university administrative and management charges.

Expenses of replacement, additional furniture and equipment purchases and capital debt repayment borne directly from ancillary enterprise revenue are to be shown under this fund column in their respective objects.

4. Sponsored Research - these funds account for government and private sources of external grant support available and expended on research activities and projects. Expenses may

include overhead charges by the university which will show either in the specific object or, if applied on a percentage or on a formula basis, in the object "Internal Cost Allocations".

5. Trust and Endowment - these funds account for expendable gifts, benefactions and grants available for special purposes (other than operating or capital), in accordance with donors' intentions.

6. Capital - these funds account for grants and monies available or to be spent and amounts expended for capital purposes including building programmes.

7. Total - a cross total of all fund revenue and expense items (Tables 2 and 3) is required along with a cross addition of the individual fund totals. Total revenue from Table 2 and total expenses from Table 3 for "general" funds are to be carried forward to Table 1 and the "excess of revenue over expenses" before and after appropriations is to be completed.

B. Functional Areas - Operating Expenses (Report form Table 4)

1. Instruction and (Non-Sponsored) Research - this functional area includes all direct costs of faculties, academic de-

partments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

Note: As indicated earlier, costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university; i.e., recoveries from the Ontario Hospital Commission (Treatment and Rehabilitation Funds) are to be deducted before expenses are entered on the report and are not to show as a lump sum offset or as revenue. The expenses of all other areas of Intruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown in the first column and a sub-total of Instruction and Research entered in the third column of the report. Research sponsored directly by the university should be reported here.

2. Library - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. Computing - for 1980-81, the guidelines have been changed in that only central computing facilities are recorded in the functional area "computing". A central computing

facility is defined as comprising those computer-related activities and resources which, due to

(a) economics of scale,

(b) the existence of a large number of users who require a wide variety of services, and

(c) the high degree of technical expertise required in computer operations, have been organized under the management of a central administration. This is usually seen as a university resource, available on a university-wide basis as the most effective way of providing certain services supportive of the institution's instruction, research and administrative activities.

This contrasts with local (linked or not) or decentralized stand-alone computer installations which are under the management of, and were established for the main purpose of providing services to, a single division or department.

If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing and EDP installations, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-Academic". This segregation is to be reported in the space

provided at the bottom of the financial reporting forms for Operating Expenses, Table 4.

If an allocation of costs to other fund entities is necessary, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers, (e.g., charges made to Sponsored Research funds). By making these transfers, the functional area will show the net charge to the operating fund.

4. Student Services - this functional area should include the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; and student centre costs.

If any of the foregoing activities are carried as ancillary enterprises on the statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes.

These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. Administration - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-president, the registrar, research administration, board and senate secretariat, finance and accounting, personnel, purchasing, and institutional research.

6. Physical Plant - this functional area reflects costs related to the physical facilities of the university, including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs as defined in the guidelines for the preparation of the OAPPPA report. Costs reported should represent the total operating costs of the physical plant function as defined and not necessarily those functions and costs administered by the Physical Plant Department at each

university. Physical plant expenses are to be reported in accordance with the principles of reporting, guidelines and definitions established for the preparation of the annual report of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA). It is essential that physical plant expenses reported in the COFO-UO report be consistent with those reported in the OAPPPA report.

7. Other - this area is to be used for all other operating expenses including the development office, alumni office, public relations, and the administration of the safety programme. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and related liability insurance which are to be reported under the Physical Plant function).

C. Object of Expense (Report form Tables 3 and 4)

1. Salaries and Wages

(a) Academic Ranks - this object will include salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or pro-

grammes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are to be included.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1 (a) or 1 (b), according to the rank and/or classification of the recipient.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

Note: All salaries for functions other than instruction and research are to be included in this object even though

individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Library Acquisitions - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. Equipment and Furniture - under the appropriate subheadings of "purchase", "rental" and "maintenance", report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and

drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

5. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction, (i.e., all reproducing and printing carried out by the university), publications, telephone and long distance charges, repair materials and office supplies.

6. Cost of Goods Sold - this object is to be used where an inventory method of accounting is normally employed, (.e.g bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, i.e., salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the total costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. Utilities - expenses for fuel, electricity, water, gas and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the "Other" functional area of Operating Expenses. Any other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of a non-recurring nature in excess of $10,000 which are to be

included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

Note: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

10. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. Scholarships, Bursaries, etc. - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission and gifts.

Note: This expense is to be displayed under the "Student Service" functional area of operating expense on Table 4.

12. Principal and Interest Repayments - this object reflects all principal and interest repayments on university debts. As noted previously, the OUCAC repayments (both principal and interest) are to be excluded and reported separately.

Note: Where repayments are made as debt retirement for ancillary enterprise assets, the repayment should appear under the Ancillary Enterprise fund even though the institution's financial statement may reflect the repayment through the capital account.

13. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where ap-

plicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs among funds. As indicated previously, wherever possible or feasible, direct allocation of expenses should be reported in the funds and this object should not be used for bookkeeping expediency. This object of expense will not be used in respect to the Physical Plant functional column.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". On Table 3 of the report forms, this object of expense must cross-add to Nil.

D. Revenue Sources (Report form Table 2)

1. Government Grants and Contracts - this object will include all grants and contracts from Ontario, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other" government grants and contracts.

(a) Ontario

(i) Formula Grants - include basic grant only

(ii) Extra Formula Grants - include only:

- supplementary grants
- northern grants
- bilingualism grants
- other supplementary as recommended by OCUA

(iii) Other MCU - include:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants

(iv) Other Ontario Grants - include grants received from other provincial ministries; e.g. OMAF grants for Guelph, Education Block grant to OISE, and energy management grants.

(b) Federal

This will include all grants from the Government of Canada or its agencies.

(c) Municipal

Include all grants received from municipalities.

(d) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. Fees

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, inter-session, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are to be included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are not recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including health services, athletics, charges for deferred or instalment payment, late registrations, locker, etc., but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation.

Note: Room and board charges for residence operations are to be recorded with ancillary enterprises.

3. Borrowings - this category should include only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. Gifts, Donations and Non-Government Grants - includes amounts received from companies, foundations, charitable institutions and associations.

5. Sales of Services and Products - includes external receipts from sales in ancillary enterprises. Revenues associated with funds other than ancillary enterprises should be netted against the object of expense.

6. Investment Income - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted at the bottom of Table 2.

7. Miscellaneous - include any form of revenue not identified in the above categories of revenue.

8. Interfund Transfers - when income from one fund is used to finance expenditures incurred in another fund, this should be shown by an interfund transfer. For example, if operating fund income is used for the purpose of constructing a building, the income should be shown under operating funds, the expenditure under capital, and the appropriated amount should be reported as an interfund transfer from operating to capital. The total of all interfund transfers should net to zero except where transfers have been made between capitalized endowment and other funds.

1981 04 30

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES
(ON A CONSOLIDATED BASIS)

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1068079	15159	137122	1220360
TOTAL EXPENSE (FROM TABLE 3)	1069267	15340	136696	1221303
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-1188	-181	426	-943
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	27638	7	2291	29936
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	24820	0	1602	26422
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-4006	-188	-263	-4457

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / SOURCE OF REVENUE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	822316	0	0	822316	0	0	0	822316
(II) EXTRA FORMULA	11538	0	0	11538	0	0	0	11538
(III) MCU GRANTS	10510	821	0	11331	28	0	12159	23518
(IV) OTHER	3737	3626	82	7445	29413	1752	17408	56018
TOTAL ONTARIO GRANTS	848101	4447	82	852630	29441	1752	29567	913390
(B) FEDERAL	142	245	7	394	111851	2513	0	114758
(C) MUNICIPAL	245	0	0	245	179	0	0	424
(D) OTHER	11	0	0	11	4408	400	0	4819
2. FEES (A) TUITION CREDIT	167727	0	0	167727	0	0	0	167727
(B) TUITION NON-CREDIT	0	9370	74	9444	0	0	0	9444
(C) MISCELLANEOUS	10521	272	51238	62031	0	0	39	62070
3. BORROWINGS	0	0	0	0	0	0	1747	1747
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	5338	574	380	6292	42416	22549	7010	78267
5. SALES OF SERVICE AND PRODUCTS	0	0	84925	84925	0	0	0	84925
6. INVESTMENT INCOME	20469	3	479	20951	1739	24276	3460	50426
7. MISCELLANEOUS	6782	59	346	7187	9205	8306	2902	27600
8. INTERFUND TRANSFERS	8743	189	-409	8523	-3209	-4674	421	1061
TOTAL REVENUE	1068079	15159	137122	1220360	196030	55122	45146	1516658

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	420509	3806	0	424315	16016	2258	0	442589
(B) OTHER INSTRUCTION AND RESEARCH	45818	2021	0	47839	34012	2340	0	84191
(C) OTHER SALARIES AND WAGES	297031	4037	38439	339507	49319	6303	8	395137
TOTAL SALARIES AND WAGES	763358	9864	38439	811661	99347	10901	8	921917
2. EMPLOYEE BENEFITS	85130	704	3460	89294	5848	747	0	95889
TOTAL SALARIES AND BENEFITS	848488	10568	41899	900955	105195	11648	8	1017806
3. LIBRARY ACQUISITIONS	24763	6	0	24769	752	637	242	26400
4. EQUIPMENT & FURNITURE (A) PURCHASE	21492	187	1824	23503	21111	2809	1557	48980
(B) RENTAL	7118	46	2073	9237	372	60	0	9669
(C) MAINTENANCE	4667	84	1074	5825	315	28	0	6168
5. OPERATIONAL SUPPLIES AND EXPENSES	57262	2825	12751	72838	41804	6640	413	121695
6. COST OF GOODS SOLD	0	0	36251	36251	0	0	0	36251
7. UTILITIES	39826	141	10804	50771	574	0	0	51345
8. TAXES	7902	0	868	8770	0	0	0	8770
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	10748	0	3078	13826	53	93	9567	23539
10. EXTERNALLY CONTRACTED SERVICES	12525	6	13464	25995	98	70	26	26189
11. SCHOLARSHIPS, BURSARIES, ETC.	8609	0	0	8609	560	11113	0	20282
12. PRINCIPAL AND INTEREST REPAYMENTS	564	0	10786	11350	0	0	232	11582
13. LAND AND SITE SERVICES	295	0	110	405	0	0	794	1199
14. BUILDINGS	884	0	58	942	0	0	42882	43824
15. MISCELLANEOUS	26555	1355	1596	29506	14187	5269	43	49005
16. INTERNAL COST ALLOCATIONS	-2431	122	60	-2249	2171	78	0	0
TOTAL	1069267	15340	136696	1221303	187192	38445	55764	1502704

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	386174	34335	420509	0	0	0	0	0	0	420509
(B) OTHER INSTRUCTION AND RESEARCH	44174	1644	45818	0	0	0	0	0	0	45818
(C) OTHER SALARIES AND WAGES	88097	13121	101218	44159	19262	16403	50197	59834	5958	297031
TOTAL SALARIES AND WAGES	518445	49100	567545	44159	19262	16403	50197	59834	5958	763358
2. EMPLOYEE BENEFITS	55381	7112	62493	4837	1987	1758	5800	7314	941	85130
TOTAL SALARIES AND BENEFITS	573826	56212	630038	48996	21249	18161	55997	67148	6899	848488
3. LIBRARY ACQUISITIONS	0	0	0	24763	0	0	0	0	0	24763
4. EQUIPMENT & FURNITURE (A) PURCHASE	11824	1107	12931	615	4361	509	1384	1382	310	21492
(B) RENTAL	1082	239	1321	336	4660	95	593	74	39	7118
(C) MAINTENANCE	1303	53	1356	284	2028	47	234	687	31	4667
5. OPERATIONAL SUPPLIES AND EXPENSES	26600	3697	30297	3261	3358	3549	6118	7922	2757	57262
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	39826	0	39826
8. TAXES	0	0	0	0	0	0	0	344	7558	7902
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	10748	0	10748
10. EXTERNALLY CONTRACTED SERVICES	319	105	424	101	2536	571	66	8797	30	12525
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	8609	0	0	0	8609
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	227	157	98	82	564
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	295	0	295
14. BUILDINGS	0	0	0	0	0	0	0	884	0	884
15. MISCELLANEOUS	10390	651	11041	255	619	1329	3786	3502	6023	26555
16. INTERNAL COST ALLOCATIONS	-23	0	-23	0	-1208	-23	-1177	0	0	-2431
TOTAL	625321	62064	687385	78611	37603	33074	67158	141707	23729	1069267

COMPUTING COSTS:	
ACADEMIC	23114
NON-ACADEMIC	14489
TOTAL	37603

Table 5

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1978-79 to 1980-81

		1978-79	1979-80	1980-81
I	OPERATING REVENUE BY SOURCE OF REVENUE			
	Government Grants and Contracts			
	Ontario			
	Formula	77.4%	77.1%	77.0%
	Extra Formula	1.1	1.1	1.1
	MCU Grants	1.1	1.1	1.0
	Other	0.4	0.4	0.3
	Total Ontario Grants	79.9	79.7	79.4
	Federal	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0
	Other 1/	-	0.0	0.0
	Fees			
	Tuition Credit	14.2	14.3	15.7
	Tuition Non-Credit	0.0	0.0	0.0
	Miscellaneous	0.9	0.9	1.0
	Gifts, Donations & Non-Government Grants	0.5	0.5	0.5
	Borrowings	0.0	0.0	0.0
	Sales of Services & Products	1.8	1.6	0.0
	Investment Income	1.4	1.8	1.9
	Miscellaneous	0.6	0.5	0.6
	Interfund Transfers	0.6	0.6	0.8
	TOTAL	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND			
	Non-Capital			
	Operating	75.3%	73.8%	72.6%
	Ancillary Enterprises	8.7	9.2	9.3
	Sponsored Research	11.6	12.6	13.3
	Trust and Endowment	3.6	3.4	3.7
	Other (including non-credit)	0.9	1.1	1.0
	Total Non-Capital	100.0%	100.0%	100.0%
	Total Funds			
	Non-Capital	97.6%	98.0%	97.0%
	Capital	2.4	2.0	3.0
	Total All Funds	100.0%	100.0%	100.0%

1/ Prior to 1979-80 'Other' was reported under 'Miscellaneous' revenue.

Table 6

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1978-79 to 1980-81

		1978-79	1979-80	1980-81
I	OPERATING EXPENSES BY OBJECT OF EXPENSE			
	Salaries and Wages			
	Academic Ranks	39.4%	39.3%	39.3%
	Other Instruction and Research	4.2	4.2	4.3
	Other Salaries and Wages	28.8	28.0	27.8
	Total Salaries and Wages	72.3	71.5	71.4
	Employee Benefits	8.4	8.0	8.0
	Total Salaries and Benefits	80.7	79.6	79.4
	Library Acquisitions	2.1	2.2	2.3
	Equipment and Furniture			
	Purchase	1.9	2.0	2.0
	Rental	0.8	0.7	0.7
	Maintenance 1/	-	-	0.4
	Operational Supplies and Expenses	5.7	5.8	5.4
	Utilities	3.9	3.5	3.7
	Taxes	0.9	0.8	0.7
	Renovations, Alterations and Major Repairs	0.9	1.0	1.0
	Externally Contracted Services	1.4	1.3	1.2
	Scholarships, Bursaries, etc.	0.7	0.8	0.8
	Principal and Interest Repayments	0.1	0.1	0.1
	Miscellaneous	2.4	2.5	2.5
	Internal Cost Allocations	-1.6	-0.2	-0.2
	TOTAL	100.0%	100.0%	100.0%
II	OPERATING EXPENSES BY FUNCTIONAL AREA			
	Instruction and Research	64.3%	64.2%	64.3%
	Library	7.0	7.1	7.4
	Academic Computing	2.5	2.5	2.2
	Total Instruction, Library Ac. Comp.	73.9%	73.7%	73.8%
	Non-Academic Computing	1.5	1.4	1.4
	Student Services	3.2	3.3	3.1
	Administration	6.0	6.2	6.3
	Physical Plant	13.2	13.1	13.3
	Other	2.2	2.2	2.2
	TOTAL	100.0%	100.0%	100.0%
III	TOTAL EXPENSES BY TYPE OF FUND			
	Non-Capital			
	Operating	76.0%	74.6%	73.9%
	Ancillary Enterprises	8.9	9.4	9.4
	Sponsored Research	11.8	12.3	12.9
	Trust and Endowment	2.4	2.6	2.7
	Other (including non-credit)	0.9	1.1	1.1
	Total Non-Capital	100.0%	100.0%	100.0%
	Total Funds			
	Non-Capital	97.2%	97.8%	96.3%
	Capital	2.8	2.2	3.7
	Total All Funds	100.0%	100.0%	100.0%

1/ Equipment and Furniture Maintenance is included for the first time in 1980-81.

Table 7

Enrolment and Basic Income Units (BIUs) in 1980-81[1]
(not to be related to Formula Grants)

	Enrolment			BIU's		
	Undergraduate FFTEs	Graduate FTEs[2]	Total	Undergraduate[3]	Graduate[4]	Total
Brock	3,509.0	317.4	3,826.4	5,383.0	562.3	5,945.3
Carleton	9,262.4	1,049.9	10,312.3	12,587.0	3,716.6	16,303.6
Guelph	9,282.1	643.0	9,925.1	16,652.7	2,667.0	19,319.7
Lakehead	3,263.2	170.8	3,434.0	4,549.0	440.0	4,989.0
Laurentian	3,291.8	118.0	3,409.8	4,544.6	302.9	4,847.5
Algoma	306.3	0.0	306.3	306.3	0.0	306.3
Nipissing	494.8	0.0	494.8	774.3	0.0	774.3
Hearst	68.9	0.0	68.9	68.9	0.0	68.9
McMaster	9,975.4	1,209.3	11,184.7	16,239.2	4,760.8	21,000.0
OCA	1,789.6	0.0	1,789.6	2,327.4	0.0	2,327.4
OISE	57.3	1,662.9	1,720.2	100.0	4,906.5	5,006.5
Ottawa	13,081.9	1,880.0	14,961.9	20,545.9	5,448.9	25,994.8
Queen's	11,315.6	1,162.2	12,477.8	19,173.9	3,986.9	23,160.8
Ryerson	11,241.6	0.0	11,241.6	15,512.8	0.0	15,512.8
Toronto	34,353.8	4,281.6	38,635.4	58,473.3	15,892.1	74,365.4
Trent	2,544.0	22.1	2,566.1	3,283.0	79.5	3,362.5
Waterloo	14,700.3	1,109.8	15,810.1	21,602.2	4,642.0	26,244.2
Western	18,247.6	1,769.2	20,016.8	28,460.5	6,109.1	34,569.6
Wilfrid Laurier	4,895.4	325.2	5,220.6	6,495.1	785.6	7,280.7
Windsor	8,082.0	638.1	8,720.1	11,694.6	2,185.0	13,879.6
York	15,486.0	1,546.9	17,032.9	21,616.1	5,334.8	26,950.9
Domincain	59.1	12.9	72.0	59.1	13.9	73.0
Total	175,308.1	17,919.3	193,227.4	270,449.0	61,834.0	332,283.0

Notes: 1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1043126	15085	127044	1185255
TOTAL EXPENSE (FROM TABLE 3)	1044139	15206	126467	1185812
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-1013	-121	577	-557
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	27408	0	2289	29697
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	24562	0	1602	26164
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-3859	-121	-110	-4090

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	811121	0	0	811121	0	0	0	811121
(II) EXTRA FORMULA	11154	0	0	11154	0	0	0	11154
(III) MCU GRANTS	10380	821	0	11201	28	0	12159	23388
(IV) OTHER	3734	3626	82	7442	29413	1752	17408	56015
TOTAL ONTARIO GRANTS	836389	4447	82	840918	29441	1752	29567	901678
(B) FEDERAL	93	245	0	338	111722	2500	0	114560
(C) MUNICIPAL	245	0	0	245	179	0	0	424
(D) OTHER	11	0	0	11	4408	400	0	4819
2. FEES (A) TUITION CREDIT	163288	0	0	163288	0	0	0	163288
(B) TUITION NON-CREDIT	0	9306	0	9306	0	0	0	9306
(C) MISCELLANEOUS	10147	266	46401	56814	0	0	39	56853
3. BORROWINGS	0	0	0	0	0	0	1727	1727
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	1036	570	6	1612	42319	21659	4058	69648
5. SALES OF SERVICE AND PRODUCTS	0	0	80339	80339	0	0	0	80339
6. INVESTMENT INCOME	17242	3	309	17554	1739	22731	3016	45040
7. MISCELLANEOUS	6938	59	251	7248	9205	8271	2902	27626
8. INTERFUND TRANSFERS	7737	189	-344	7582	-3223	-3919	621	1061
TOTAL REVENUE	1043126	15085	127044	1185255	195790	53394	41930	1476369

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $82,668,507.68 to the provincially-assisted universities to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC	CARL	GUEL	LAKE	LAUR	ALGO	NIPI	HEAR	MCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO																						
(I) FORMULA	76.9	79.5	80.2	69.6	61.3	58.7	65.5	48.9	79.3	77.3	73.7	75.6	81.5	80.5	79.5	67.8	78.3	79.1	71.6	76.6	75.0	77.8
(II) EXTRA FORMULA	0.0	0.0	0.0	10.2	15.1	9.0	9.1	26.2	0.0	0.0	0.0	6.0	0.0	0.0	0.0	7.4	0.0	0.0	0.0	0.0	0.2	1.1
(III) MCU GRANTS	1.5	0.8	0.7	1.5	3.9	1.5	0.0	6.1	0.9	1.0	0.0	1.2	0.8	1.0	0.7	0.9	1.2	0.7	0.8	1.6	1.4	1.0
(IV) OTHER	0.0	0.0	0.2	0.2	0.0	5.3	0.5	3.7	0.3	0.0	17.5	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.4
TOTAL ONTARIO GRANTS	78.4	80.3	81.1	81.6	80.4	74.4	75.2	84.9	80.5	78.2	91.2	82.8	82.2	81.5	80.2	76.2	79.6	80.2	72.4	78.2	76.7	80.2
(B) FEDERAL	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0
(C) MUNICIPAL	0.0	0.0	0.1	0.0	0.0	2.1	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
(D) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. FEES (A) TUITION CREDIT	18.5	17.2	14.2	15.9	14.1	15.3	18.3	11.2	13.6	18.2	6.8	13.7	14.9	17.0	14.2	17.8	17.5	15.6	22.3	18.6	19.4	15.7
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.0	1.9	0.8	1.1	1.2	0.0	0.3	0.8	0.6	0.6	0.0	1.2	0.9	0.4	1.4	1.5	0.1	1.3	0.9	0.7	0.3	1.0
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0.0	0.0	0.0	0.0	0.0	3.5	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.1	0.0	0.0	0.1	0.5	0.1
5. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. INVESTMENT INCOME	1.0	0.0	2.7	1.3	0.1	2.8	5.2	0.0	3.1	2.7	1.4	1.9	0.1	0.8	1.7	1.4	2.0	2.0	3.9	2.2	0.8	1.7
7. MISCELLANEOUS	1.2	0.5	1.4	0.0	1.0	1.7	0.0	1.2	1.2	0.2	0.7	0.5	0.9	0.3	0.0	1.3	0.6	0.8	0.2	0.1	2.0	0.7
8. INTERFUND TRANSFERS	0.0	-0.0	-0.3	-0.1	3.3	0.0	1.0	0.0	0.8	0.0	0.0	0.0	0.9	0.0	2.5	0.0	0.1	0.0	0.2	0.2	0.2	0.7
TOTAL REVENUE	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

TABLE 2B
TOTAL REVENUE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT (INCOME)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	87.0	0.1	7.7	4.4	0.8	100.0	94.6	5.4	100.0
CARLETON	78.1	0.3	10.5	9.3	1.7	100.0	98.8	1.2	100.0
GUELPH	57.4	3.9	9.4	26.1	3.3	100.0	99.3	0.7	100.0
LAKEHEAD	81.7	0.0	10.4	6.7	1.2	100.0	98.1	1.9	100.0
LAURENTIAN	84.6	0.0	10.9	4.0	0.5	100.0	99.4	0.6	100.0
ALGOMA	94.2	0.0	4.7	0.0	1.0	100.0	100.0	0.0	100.0
NIPISSING	97.4	0.0	0.0	2.6	0.0	100.0	98.5	1.5	100.0
HEARST	92.2	0.0	4.4	3.4	0.0	100.0	100.0	0.0	100.0
MCMASTER	61.3	0.5	9.3	22.4	6.6	100.0	98.7	1.3	100.0
ONTARIO COLLEGE OF ART	93.3	0.0	5.5	0.0	1.2	100.0	79.0	21.0	100.0
OISE	82.4	0.0	5.2	12.4	0.0	100.0	100.0	0.0	100.0
OTTAWA	79.4	0.1	6.1	9.2	5.2	100.0	86.4	13.6	100.0
QUEEN'S	67.4	0.2	9.0	13.9	9.5	100.0	96.3	3.7	100.0
RYERSON	88.6	2.2	7.2	0.5	1.6	100.0	95.6	4.4	100.0
TORONTO	72.2	1.2	4.8	17.8	3.9	100.0	97.3	2.7	100.0
TRENT	70.6	0.3	23.4	4.0	1.7	100.0	98.2	1.8	100.0
WATERLOO	72.0	0.0	13.3	12.7	2.1	100.0	99.7	0.3	100.0
WESTERN	66.2	2.0	11.6	15.2	5.0	100.0	99.2	0.8	100.0
WILFRID LAURIER	83.5	0.0	14.4	1.3	0.8	100.0	99.6	0.4	100.0
WINDSOR	84.4	0.0	10.0	5.6	0.1	100.0	97.3	2.7	100.0
YORK	81.0	1.5	10.5	5.8	1.2	100.0	100.0	0.0	100.0
AVERAGE ALL INSTITUTIONS	72.7	1.1	8.9	13.6	3.7	100.0	97.2	2.8	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	410370	3806	0	414176	16016	2258	0	432450
(B) OTHER INSTRUCTION AND RESEARCH	45631	1938	0	47569	34006	2328	0	83903
(C) OTHER SALARIES AND WAGES	289875	4024	34835	328734	49288	6301	8	384331
TOTAL SALARIES AND WAGES	745876	9768	34835	790479	99310	10887	8	900684
2. EMPLOYEE BENEFITS	83119	701	3155	86975	5847	747	0	93569
TOTAL SALARIES AND BENEFITS	828995	10469	37990	877454	105157	11634	8	994253
3. LIBRARY ACQUISITIONS	24010	6	0	24016	738	626	242	25622
4. EQUIPMENT & FURNITURE (A) PURCHASE	21880	187	1651	23718	21111	2809	1395	49033
(B) RENTAL	7159	44	2072	9275	372	60	0	9707
(C) MAINTENANCE	4544	84	858	5486	315	27	0	5828
5. OPERATIONAL SUPPLIES AND EXPENSES	57026	2805	11629	71460	41803	6577	413	120253
6. COST OF GOODS SOLD	0	0	35109	35109	0	0	0	35109
7. UTILITIES	38901	141	9938	48980	574	0	0	49554
8. TAXES	7780	0	862	8642	0	0	0	8642
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	9885	0	2660	12545	53	83	9472	22153
10. EXTERNALLY CONTRACTED SERVICES	11968	6	11331	23305	98	70	0	23473
11. SCHOLARSHIPS, BURSARIES, ETC.	7923	0	0	7923	542	10392	0	18857
12. PRINCIPAL AND INTEREST REPAYMENTS	394	0	10562	10956	0	0	93	11049
13. LAND AND SITE SERVICES	279	0	105	384	0	0	612	996
14. BUILDINGS	817	0	50	867	0	0	39443	40310
15. MISCELLANEOUS	25227	1342	1365	27934	14058	5223	43	47258
16. INTERNAL COST ALLOCATIONS	-2649	122	285	-2242	2164	78	0	0
TOTAL	1044139	15206	126467	1185812	186985	37579	51721	1462097

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

TABLE 3A
TOTAL EXPENSE ANALYSIS

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTER-PRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT (INCOME)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	86.6	0.2	7.6	4.4	1.0	100.0	91.4	8.6	100.0
CARLETON	78.9	0.3	10.1	9.3	1.5	100.0	98.2	1.8	100.0
GUELPH	58.9	3.9	9.4	24.9	2.8	100.0	99.1	0.9	100.0
LAKEHEAD	83.1	0.0	9.8	6.4	0.7	100.0	98.2	1.8	100.0
LAURENTIAN	84.9	0.0	10.4	4.4	0.3	100.0	98.6	1.4	100.0
ALGOMA	94.1	0.1	5.4	0.0	0.5	100.0	100.0	0.0	100.0
NIPISSING	97.6	0.0	0.0	2.4	0.0	100.0	97.1	2.9	100.0
HEARST	91.6	0.0	4.6	3.8	0.0	100.0	100.0	0.0	100.0
MCMASTER	62.4	0.5	9.3	22.7	5.1	100.0	98.4	1.6	100.0
ONTARIO COLLEGE OF ART	93.4	0.0	5.8	0.0	0.8	100.0	82.3	17.7	100.0
OISE	83.2	0.0	4.4	12.4	0.0	100.0	100.0	0.0	100.0
OTTAWA	80.6	0.1	6.3	9.0	4.0	100.0	86.6	13.4	100.0
QUEEN'S	68.1	0.1	9.3	13.5	8.9	100.0	95.7	4.3	100.0
RYERSON	90.0	2.4	6.6	0.5	0.5	100.0	92.3	7.7	100.0
TORONTO	73.7	1.4	5.0	17.4	2.6	100.0	96.9	3.1	100.0
TRENT	72.7	0.1	22.7	3.3	1.2	100.0	98.3	1.7	100.0
WATERLOO	73.2	0.0	13.8	11.5	1.5	100.0	99.2	0.8	100.0
WESTERN	69.1	2.0	11.8	15.2	1.8	100.0	98.4	1.6	100.0
WILFRID LAURIER	82.5	0.0	15.2	1.2	1.1	100.0	99.4	0.6	100.0
WINDSOR	84.0	0.0	10.5	5.5	0.1	100.0	93.3	6.7	100.0
YORK	81.6	1.4	10.4	5.7	0.8	100.0	99.4	0.6	100.0
AVERAGE ALL INSTITUTIONS	74.0	1.1	9.0	13.3	2.7	100.0	96.5	3.5	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	376035	34335	410370	0	0	0	0	0	0	410370
(B) OTHER INSTRUCTION AND RESEARCH	43987	1644	45631	0	0	0	0	0	0	45631
(C) OTHER SALARIES AND WAGES	87110	13121	100231	42703	19262	15973	47553	58325	5828	289875
TOTAL SALARIES AND WAGES	507132	49100	556232	42703	19262	15973	47553	58325	5828	745876
2. EMPLOYEE BENEFITS	54037	7112	61149	4690	1987	1712	5509	7150	922	83119
TOTAL SALARIES AND BENEFITS	561169	56212	617381	47393	21249	17685	53062	65475	6750	828995
3. LIBRARY ACQUISITIONS	0	0	0	24010	0	0	0	0	0	24010
4. EQUIPMENT & FURNITURE (A) PURCHASE	12429	1107	13536	596	4361	502	1350	1290	245	21880
(B) RENTAL	1165	239	1404	323	4653	94	573	73	39	7159
(C) MAINTENANCE	1302	53	1355	270	2028	47	230	583	31	4544
5. OPERATIONAL SUPPLIES AND EXPENSES	27378	3697	31075	3170	3351	3471	5632	7628	2699	57026
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	38901	0	38901
8. TAXES	0	0	0	0	0	0	0	343	7437	7780
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	9885	0	9885
10. EXTERNALLY CONTRACTED SERVICES	106	105	211	99	2536	387	66	8664	5	11968
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	7923	0	0	0	7923
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	227	85	0	82	394
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	279	0	279
14. BUILDINGS	0	0	0	0	0	0	0	817	0	817
15. MISCELLANEOUS	10371	651	11022	249	619	1326	3140	3335	5536	25227
16. INTERNAL COST ALLOCATIONS	-16	0	-16	0	-1208	-23	-1402	0	0	-2649
TOTAL	613904	62064	675968	76110	37589	31639	62736	137273	22824	1044139

COMPUTING COSTS:	
ACADEMIC	23105
NON-ACADEMIC	14484
TOTAL	37589

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

TABLE 4A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROC	CARL	GUEL	LAKE	LAUR	ALGO	NIPI	HEAR	MCMA	OCA	OISE	OTT	QUEE	RYER	TOR	TRNT	WAT	WEST	WLU	WIND	YORK	TOTAL
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	43.1	38.9	33.0	37.8	42.3	49.0	41.2	38.0	37.5	47.7	34.4	41.0	40.2	51.0	36.4	43.4	37.7	40.9	35.5	41.5	42.6	39.3
(B) OTHER INSTRUCTION AND RESEARCH	2.7	6.7	4.1	4.7	1.4	0.0	9.5	0.7	4.7	0.0	14.7	3.3	5.7	0.0	5.3	1.3	4.9	2.4	7.7	4.4	3.3	4.4
(C) OTHER SALARIES AND WAGES	25.2	26.9	32.0	27.4	25.7	22.9	20.6	24.2	27.6	19.0	26.8	26.1	27.8	21.1	29.2	29.4	31.1	26.9	25.5	25.3	28.7	27.8
TOTAL SALARIES AND WAGES	71.0	72.5	69.1	69.9	69.4	71.9	71.3	62.8	69.7	66.7	75.8	70.4	73.7	72.2	70.9	74.0	73.7	70.2	68.7	71.2	74.6	71.4
2. EMPLOYEE BENEFITS	7.8	8.1	7.4	7.3	7.9	5.4	6.0	7.8	8.8	5.7	6.8	8.4	7.1	8.5	8.4	6.7	6.0	9.2	7.2	8.8	7.5	8.0
TOTAL SALARIES AND BENEFITS	78.8	80.6	76.5	77.2	77.2	77.3	77.3	70.7	78.5	72.4	82.6	78.8	80.9	80.7	79.2	80.7	79.7	79.3	75.9	79.9	82.1	79.4
3. LIBRARY ACQUISITIONS	2.4	2.1	2.3	2.7	2.0	3.6	2.0	2.3	3.2	0.5	1.1	2.2	2.4	1.0	2.1	3.2	2.4	2.6	3.6	2.7	2.2	2.3
4. EQUIPMENT & FURNITURE (A) PURCHASE	1.7	1.8	2.8	3.9	0.9	0.1	1.0	0.2	1.6	2.7	0.5	1.9	1.6	1.2	2.3	0.5	2.4	4.0	1.6	1.7	1.1	2.1
(B) RENTAL	0.1	0.1	0.1	0.2	0.2	0.1	0.0	0.3	0.6	0.3	0.3	1.2	0.7	0.2	1.0	0.3	1.0	0.4	0.9	1.4	0.5	0.7
(C) MAINTENANCE	1.0	0.1	1.2	0.7	0.0	0.0	0.0	1.0	0.2	0.0	0.0	0.8	0.5	0.7	0.1	0.0	0.7	0.4	0.2	0.6	0.5	0.4
5. OPERATIONAL SUPPLIES AND EXPENSES	7.3	5.2	10.6	4.8	6.3	5.0	3.7	7.7	7.0	7.2	3.4	3.9	5.9	4.2	5.8	4.7	5.0	5.0	7.5	3.1	3.3	5.5
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.6	4.5	3.8	5.1	4.2	2.7	2.4	3.8	3.6	2.5	1.8	3.0	3.3	3.8	4.5	2.7	3.3	3.0	2.7	3.9	3.7	3.7
8. TAXES	0.6	0.8	0.7	0.7	0.6	0.4	0.4	0.3	0.7	0.9	0.2	0.7	1.1	1.0	0.6	0.8	1.0	0.7	0.9	0.7	0.7	0.7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1.6	0.4	0.5	0.0	0.2	0.0	0.5	5.0	0.2	0.8	0.2	2.0	0.8	1.0	1.7	0.2	1.0	0.5	1.2	0.7	0.4	0.9
10. EXTERNALLY CONTRACTED SERVICES	0.5	1.6	0.2	0.4	2.6	4.9	1.3	0.0	1.8	1.8	9.3	2.4	0.1	3.9	0.4	1.7	0.3	0.0	0.3	0.4	2.1	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.0	0.0	0.0	0.9	0.0	1.5	0.0	1.8	0.0	0.0	0.5	0.0	0.0	1.0	1.4	0.9	1.5	1.3	1.1	0.6	0.8
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.1	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.1	0.0
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.1
15. MISCELLANEOUS	1.4	3.0	1.9	4.6	5.3	4.4	10.0	8.7	1.6	4.5	1.4	2.8	3.0	2.5	1.3	3.8	2.4	3.2	3.8	3.0	2.3	2.4
16. INTERNAL COST ALLOCATIONS	0.0	-0.4	-0.6	-0.2	-0.4	0.0	0.0	0.0	-0.7	0.0	-0.8	-0.2	-0.2	-0.1	0.0	-0.2	0.0	-0.8	-0.1	-0.2	0.0	-0.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED APRIL 30, 1981

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / INSTITUTION	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	62.6	0.0	62.6	7.1	1.6	71.4	1.6	2.3	7.3	15.2	2.1	100.0
CARLETON	65.3	0.0	65.3	7.5	2.3	75.1	0.9	1.4	6.7	13.9	1.9	100.0
GUELPH	61.9	0.0	61.9	6.7	2.7	71.3	1.6	3.5	5.6	14.3	3.7	100.0
LAKEHEAD	60.9	0.0	60.9	6.8	2.7	70.4	2.6	2.0	8.1	14.7	2.1	100.0
LAURENTIAN	62.3	0.0	62.3	7.2	1.4	70.9	1.4	2.5	7.5	12.7	5.1	100.0
ALGOMA	56.1	0.0	56.1	13.9	0.0	70.0	0.0	1.9	16.3	8.3	3.4	100.0
NIPISSING	61.1	0.0	61.1	4.6	0.4	66.1	0.0	6.9	15.7	10.8	0.4	100.0
HEARST	56.8	0.0	56.8	6.8	0.0	63.7	0.0	0.2	19.2	15.7	1.3	100.0
MCMASTER	52.1	11.3	63.4	7.9	2.0	73.3	1.9	3.6	6.1	12.5	2.7	100.0
ONTARIO COLLEGE OF ART	60.9	0.0	60.9	3.6	0.1	64.5	0.3	0.5	15.0	18.6	1.1	100.0
OISE	72.4	0.0	72.4	6.3	0.7	79.4	1.5	0.7	5.2	11.6	1.5	100.0
OTTAWA	55.7	9.9	65.6	7.1	1.6	74.3	1.2	2.7	6.7	13.2	2.0	100.0
QUEEN'S	55.6	9.7	65.3	7.7	2.5	75.5	1.3	3.1	4.8	12.5	2.8	100.0
RYERSON	67.7	0.0	67.7	3.7	2.6	74.0	1.8	1.4	7.0	12.6	3.2	100.0
TORONTO	53.5	12.2	65.7	8.1	2.5	76.4	0.9	2.9	5.3	13.5	1.1	100.0
TRENT	60.9	0.0	60.9	8.4	0.7	70.1	0.9	6.2	7.6	11.7	3.5	100.0
WATERLOO	62.3	0.0	62.3	6.6	3.6	72.5	1.3	4.5	6.7	13.3	1.7	100.0
WESTERN	57.0	10.8	67.8	7.6	1.6	76.9	2.6	3.3	4.1	10.5	2.7	100.0
WILFRID LAURIER	60.9	0.0	60.9	8.2	1.7	70.8	0.4	5.3	8.7	11.5	3.2	100.0
WINDSOR	62.3	0.0	62.3	7.1	2.1	71.5	1.3	3.6	5.8	15.4	2.3	100.0
YORK	64.4	0.0	64.4	7.2	2.0	73.6	1.2	2.9	6.3	13.9	2.1	100.0
AVERAGE ALL INSTITUTIONS	58.8	5.9 *	64.7	7.3	2.2	74.2	1.4	3.0	6.0	13.1	2.2	100.0

Notes:
1. When making comparisons among institutions, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine.
   The average of the five universities with medical schools is 11.2%.

Table 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1976-77 to 1980-81

		1976-77	1977-78[1]	1978-79	1979-80	1980-81
I	OPERATING REVENUE BY SOURCE OF REVENUE					
	Government Grants and Contracts					
	Ontario					
	Formula	75.9%	77.0%	78.1%	77.9%	77.8%
	Extra Formula	1.2	1.1	1.1	1.1	1.1
	MCU Grants	2.0	2.0	1.1	1.1	1.0
	Other	2.0	0.4	0.4	0.4	0.4
	Total Ontario Grants	81.1	80.5	80.7	80.5	80.2
	Federal	0.0	0.0	0.0	0.0	0.0
	Municipal	0.0	0.0	0.0	0.0	0.0
	Other[2]	-	-	-	0.0	0.0
	Fees					
	Tuition Credit	13.8	14.8	14.1	14.3	15.7
	Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
	Miscellaneous	0.8	0.9	0.9	0.9	1.0
	Gifts, Donations, & Non-Government Grants	0.1	0.2	0.1	0.1	0.1
	Borrowings[3]	0.0	0.0	0.0	0.0	0.0
	Sales of Services & Products	1.7	1.5	1.8	1.6	0.0
	Investment Income	1.1	1.0	1.2	1.6	1.7
	Miscellaneous	0.8	0.6	0.6	0.5	0.7
	Interfund Transfers	0.5	0.5	0.6	0.6	0.7
	TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II	TOTAL REVENUE BY TYPE OF FUND					
	Non-Capital					
	Operating	78.1%	76.5%	75.4%	73.9%	72.7%
	Ancillary Enterprises	8.4	8.4	8.3	8.7	8.9
	Sponsored Research	9.5	11.2	11.8	12.9	13.6
	Trust and Endowment	3.3	3.0	3.6	3.4	3.7
	Other (including non-credit)	0.7	0.9	0.9	1.1	1.1
	Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
	Total Funds					
	Non-Capital	97.1%	96.3%	97.7%	98.0%	97.2%
	Capital	2.9	3.7	2.3	2.0	2.8
	Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

1/ 1977-78 is the first year that Ontario College of Art has been included.

2/ Prior to 1979-80 'Other' was reported under 'Miscellaneous' revenue.

3/ Prior to 1978-79 'Borrowings' was referred to as 'Long Term Debt'.

Table 6

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1976-77 to 1980-81

	1976-77	1977-78[1]	1978-79	1979-80	1980-81
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.6%	39.2%	39.3%	39.3%	39.3%
Other Instruction and Research	4.6	4.4	4.3	4.3	4.4
Other Salaries and Wages	28.8	28.9	28.8	28.0	27.8
Total Salaries and Wages	72.0	72.5	72.3	71.5	71.4
Employee Benefits	8.1	8.1	8.4	8.0	8.0
Total Salaries and Benefits	80.1	80.6	80.7	79.6	79.4
Library Acquisitions	2.0	2.0	2.1	2.2	2.3
Equipment and Furniture					
Purchase	1.9	1.9	2.0	2.0	2.1
Rental	1.0	0.9	0.8	0.7	0.7
Maintenance[2]	-	-	-	-	0.4
Operational Supplies and Expenses	6.2	5.9	5.8	5.9	5.5
Utilities	3.6	4.0	3.9	3.5	3.7
Taxes	1.0	1.0	0.9	0.8	0.7
Renovations, Alterations and Major Repairs	0.9	1.1	0.9	0.9	0.9
Externally Contracted Services	1.2	1.4	1.4	1.3	1.1
Scholarships, Bursaries, etc.	0.6	0.7	0.7	0.7	0.8
Principal and Interest Repayments	0.0	0.0	0.0	0.1	0.0
Miscellaneous	2.3	2.4	2.4	2.5	2.4
Internal Cost Allocations	-1.0	-1.9	-1.6	-0.2	-0.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.6%	64.4%	64.7%	64.5%	64.7%
Library	7.0	7.0	7.0	7.0	7.3
Academic Computing	2.4	2.6	2.6	2.5	2.2
Total Instruction, Library Ac. Comp.	74.1	74.1	74.2	74.1	74.2
Non-Academic Computing	1.4	1.3	1.5	1.5	1.4
Student Services	3.4	3.3	3.2	3.2	3.0
Administration	5.6	5.7	5.8	6.0	6.0
Physical Plant	13.2	13.4	13.0	13.0	13.1
Other	2.3	2.3	2.2	2.2	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	79.0%	77.1%	76.2%	74.8%	74.0%
Ancillary Enterprises	8.6	8.5	8.4	8.9	9.0
Sponsored Research	9.4	11.2	12.1	12.6	13.3
Trust and Endowment	2.3	2.3	2.4	2.6	2.7
Other (including non-credit)	0.7	0.9	0.9	1.1	1.1
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	97.0%	95.7%	97.2%	97.9%	96.5%
Capital	3.0	4.3	2.8	2.1	3.5
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

1/ 1977-78 is the first year that Ontario College of Art has been included.
2/ Equipment and Furniture Maintenance is included for the first time in 1980-81.

BROCK

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	17420	20	1532	18972
TOTAL EXPENSE (FROM TABLE 3)	17814	47	1573	19434
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-394	-27	-41	-462
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	8	0	0	8
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	25	0	0	25
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-377	-27	-41	-445

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	13389	0	0	13389	0	0	0	13389
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	264	0	0	264	0	0	0	264
(IV) OTHER	0	0	0	0	73	0	620	693
TOTAL ONTARIO GRANTS	13653	0	0	13653	73	0	620	14346
(B) FEDERAL	0	0	0	0	764	0	0	764
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3218	0	0	3218	0	0	0	3218
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	175	20	545	740	0	0	0	740
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	41	73	0	114
5. SALES OF SERVICE AND PRODUCTS	0	0	987	987	0	0	0	987
6. INVESTMENT INCOME	172	0	0	172	0	91	264	527
7. MISCELLANEOUS	202	0	0	202	0	0	261	463
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	17420	20	1532	18972	878	164	1145	21159

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	7678	0	0	7678	0	0	0	7678
(B) OTHER INSTRUCTION AND RESEARCH	475	38	0	513	373	30	0	916
(C) OTHER SALARIES AND WAGES	4498	0	391	4889	0	0	0	4889
TOTAL SALARIES AND WAGES	12651	38	391	13080	373	30	0	13483
2. EMPLOYEE BENEFITS	1392	0	45	1437	25	0	0	1462
TOTAL SALARIES AND BENEFITS	14043	38	436	14517	398	30	0	14945
3. LIBRARY ACQUISITIONS	421	0	0	421	0	0	0	421
4. EQUIPMENT & FURNITURE (A) PURCHASE	307	0	21	328	189	0	144	661
(B) RENTAL	9	0	0	9	0	0	0	9
(C) MAINTENANCE	170	0	0	170	0	0	0	170
5. OPERATIONAL SUPPLIES AND EXPENSES	1309	9	191	1509	328	14	0	1851
6. COST OF GOODS SOLD	0	0	665	665	0	0	0	665
7. UTILITIES	825	0	125	950	0	0	0	950
8. TAXES	109	0	0	109	0	0	0	109
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	282	0	0	282	0	0	0	282
10. EXTERNALLY CONTRACTED SERVICES	84	0	0	84	0	0	0	84
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	170	0	170
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	135	135	0	0	0	135
13. LAND AND SITE SERVICES	0	0	0	0	0	0	118	118
14. BUILDINGS	0	0	0	0	0	0	1673	1673
15. MISCELLANEOUS	255	0	0	255	0	0	0	255
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	17814	47	1573	19434	915	214	1935	22498

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	7678	0	7678	0	0	0	0	0	0	7678
(B) OTHER INSTRUCTION AND RESEARCH	475	0	475	0	0	0	0	0	0	475
(C) OTHER SALARIES AND WAGES	1225	0	1225	694	282	199	891	1116	91	4498
TOTAL SALARIES AND WAGES	9378	0	9378	694	282	199	891	1116	91	12651
2. EMPLOYEE BENEFITS	973	0	973	79	35	19	121	156	9	1392
TOTAL SALARIES AND BENEFITS	10351	0	10351	773	317	218	1012	1272	100	14043
3. LIBRARY ACQUISITIONS	0	0	0	421	0	0	0	0	0	421
4. EQUIPMENT & FURNITURE (A) PURCHASE	131	0	131	13	100	0	33	30	0	307
(B) RENTAL	0	0	0	8	0	0	1	0	0	9
(C) MAINTENANCE	17	0	17	0	121	0	7	25	0	170
5. OPERATIONAL SUPPLIES AND EXPENSES	560	0	560	54	46	171	199	165	114	1309
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	825	0	825
8. TAXES	0	0	0	0	0	0	0	0	109	109
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	282	0	282
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	84	0	84
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	97	0	97	2	0	20	57	29	50	255
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	11156	0	11156	1271	584	409	1309	2712	373	17814

COMPUTING COSTS:	
ACADEMIC	292
NON-ACADEMIC	292
TOTAL	584

CARLETON

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	53118	213	7157	60488
TOTAL EXPENSE (FROM TABLE 3)	53949	171	6882	61002
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-831	42	275	-514
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-831	42	275	-514

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	42255	0	0	42255	0	0	0	42255
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	416	0	0	416	0	0	510	926
(IV) OTHER	0	0	0	0	177	0	291	468
TOTAL ONTARIO GRANTS	42671	0	0	42671	177	0	801	43649
(B) FEDERAL	0	0	0	0	4737	0	0	4737
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9150	0	0	9150	0	0	0	9150
(B) TUITION NON-CREDIT	0	154	0	154	0	0	0	154
(C) MISCELLANEOUS	1026	0	2622	3648	0	0	0	3648
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	973	293	49	1315
5. SALES OF SERVICE AND PRODUCTS	0	0	4535	4535	0	0	0	4535
6. INVESTMENT INCOME	0	0	0	0	0	1056	0	1056
7. MISCELLANEOUS	280	59	0	339	0	279	0	618
8. INTERFUND TRANSFERS	-9	0	0	-9	461	-452	0	0
TOTAL REVENUE	53118	213	7157	60488	6348	1176	850	68862

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	20963	9	0	20972	232	0	0	21204
(B) OTHER INSTRUCTION AND RESEARCH	3630	78	0	3708	2034	0	0	5742
(C) OTHER SALARIES AND WAGES	14501	57	1139	15697	951	0	0	16648
TOTAL SALARIES AND WAGES	39094	144	1139	40377	3217	0	0	43594
2. EMPLOYEE BENEFITS	4394	6	120	4520	97	0	0	4617
TOTAL SALARIES AND BENEFITS	43488	150	1259	44897	3314	0	0	48211
3. LIBRARY ACQUISITIONS	1126	0	0	1126	0	0	49	1175
4. EQUIPMENT & FURNITURE (A) PURCHASE	966	0	25	991	648	0	0	1639
(B) RENTAL	80	0	0	80	0	0	0	80
(C) MAINTENANCE	61	0	0	61	0	0	0	61
5. OPERATIONAL SUPPLIES AND EXPENSES	2813	7	540	3360	1620	0	0	4980
6. COST OF GOODS SOLD	0	0	1473	1473	0	0	0	1473
7. UTILITIES	2419	0	420	2839	2	0	0	2841
8. TAXES	446	0	8	454	0	0	0	454
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	227	0	197	424	0	0	578	1002
10. EXTERNALLY CONTRACTED SERVICES	882	0	2375	3257	0	0	0	3257
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	912	0	912
12. PRINCIPAL AND INTEREST REPAYMENTS	45	0	443	488	0	0	0	488
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	635	635
15. MISCELLANEOUS	1617	14	50	1681	658	112	0	2451
16. INTERNAL COST ALLOCATIONS	-221	0	92	-129	129	0	0	0
TOTAL	53949	171	6882	61002	6371	1024	1262	69659

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	20963	0	20963	0	0	0	0	0	0	20963
(B) OTHER INSTRUCTION AND RESEARCH	3630	0	3630	0	0	0	0	0	0	3630
(C) OTHER SALARIES AND WAGES	4787	0	4787	2441	1020	527	2734	2686	306	14501
TOTAL SALARIES AND WAGES	29380	0	29380	2441	1020	527	2734	2686	306	39094
2. EMPLOYEE BENEFITS	3160	0	3160	295	119	107	294	393	26	4394
TOTAL SALARIES AND BENEFITS	32540	0	32540	2736	1139	634	3028	3079	332	43488
3. LIBRARY ACQUISITIONS	0	0	0	1126	0	0	0	0	0	1126
4. EQUIPMENT & FURNITURE (A) PURCHASE	502	0	502	38	362	11	16	35	2	966
(B) RENTAL	0	0	0	0	54	0	8	7	11	80
(C) MAINTENANCE	17	0	17	27	0	0	8	9	0	61
5. OPERATIONAL SUPPLIES AND EXPENSES	1351	0	1351	98	182	122	245	699	116	2813
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2419	0	2419
8. TAXES	0	0	0	0	0	0	0	30	416	446
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	227	0	227
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	882	0	882
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	45	0	0	0	45
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	840	0	840	16	49	14	437	119	142	1617
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-30	-49	-142	0	0	-221
TOTAL	35250	0	35250	4041	1756	777	3600	7506	1019	53949

COMPUTING COSTS: ACADEMIC 1247
NON-ACADEMIC 509
TOTAL 1756

GUELPH

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	63919	4356	10498	78773
TOTAL EXPENSE (FROM TABLE 3)	64338	4286	10280	78904
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-419	70	218	-131
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	3489	0	0	3489
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	2826	0	0	2826
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-1082	70	218	-794

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	51244	0	0	51244	0	0	0	51244
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	461	-18	0	443	0	0	413	856
(IV) OTHER	103	3519	0	3622	16156	0	0	19778
TOTAL ONTARIO GRANTS	51808	3501	0	55309	16156	0	413	71878
(B) FEDERAL	0	0	0	0	8744	0	0	8744
(C) MUNICIPAL	71	0	0	71	0	0	0	71
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9093	0	0	9093	0	0	0	9093
(B) TUITION NON-CREDIT	0	855	0	855	0	0	0	855
(C) MISCELLANEOUS	495	0	4388	4883	0	0	0	4883
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	4113	2636	136	6885
5. SALES OF SERVICE AND PRODUCTS	0	0	6110	6110	0	0	0	6110
6. INVESTMENT INCOME	1755	0	0	1755	0	1037	0	2792
7. MISCELLANEOUS	876	0	0	876	0	0	0	876
8. INTERFUND TRANSFERS	-179	0	0	-179	19	-39	199	0
TOTAL REVENUE	63919	4356	10498	78773	29032	3634	748	112187

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	21253	1245	0	22498	3095	0	0	25593
(B) OTHER INSTRUCTION AND RESEARCH	2633	183	0	2816	1856	100	0	4772
(C) OTHER SALARIES AND WAGES	20557	1456	3241	25254	11122	266	0	36642
TOTAL SALARIES AND WAGES	44443	2884	3241	50568	16073	366	0	67007
2. EMPLOYEE BENEFITS	4755	297	272	5324	1362	19	0	6705
TOTAL SALARIES AND BENEFITS	49198	3181	3513	55892	17435	385	0	73712
3. LIBRARY ACQUISITIONS	1490	0	0	1490	446	19	0	1955
4. EQUIPMENT & FURNITURE (A) PURCHASE	1826	94	206	2126	1979	182	0	4287
(B) RENTAL	44	0	10	54	18	0	0	72
(C) MAINTENANCE	740	78	7	825	220	17	0	1062
5. OPERATIONAL SUPPLIES AND EXPENSES	6811	670	872	8353	5278	1658	0	15289
6. COST OF GOODS SOLD	0	0	2206	2206	0	0	0	2206
7. UTILITIES	2470	127	1266	3863	521	0	0	4384
8. TAXES	477	0	54	531	0	0	0	531
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	294	0	356	650	0	0	0	650
10. EXTERNALLY CONTRACTED SERVICES	139	6	0	145	26	0	0	171
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	25	498	0	523
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1737	1737	0	0	0	1737
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1023	1023
15. MISCELLANEOUS	1230	88	37	1355	960	285	0	2600
16. INTERNAL COST ALLOCATIONS	-381	42	16	-323	323	0	0	0
TOTAL	64338	4286	1021	78904	27231	3044	1023	110202

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	21253	0	21253	0	0	0	0	0	0	21253
(B) OTHER INSTRUCTION AND RESEARCH	2633	0	2633	0	0	0	0	0	0	2633
(C) OTHER SALARIES AND WAGES	6892	0	6892	2235	1678	1695	2465	5018	574	20557
TOTAL SALARIES AND WAGES	30778	0	30778	2235	1678	1695	2465	5018	574	44443
2. EMPLOYEE BENEFITS	3286	0	3286	243	185	143	319	520	59	4755
TOTAL SALARIES AND BENEFITS	34064	0	34064	2478	1863	1838	2784	5538	633	49198
3. LIBRARY ACQUISITIONS	0	0	0	1490	0	0	0	0	0	1490
4. EQUIPMENT & FURNITURE (A) PURCHASE	1400	0	1400	75	38	16	209	87	1	1826
(B) RENTAL	2	0	2	0	34	0	8	0	0	44
(C) MAINTENANCE	147	0	147	75	467	1	21	25	4	740
5. OPERATIONAL SUPPLIES AND EXPENSES	3817	0	3817	175	751	325	483	545	715	6811
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2470	0	2470
8. TAXES	0	0	0	0	0	0	0	16	461	477
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	294	0	294
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	139	0	139
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	400	0	400	21	20	69	93	83	544	1230
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-381	0	0	0	0	-381
TOTAL	39830	0	39830	4314	2792	2249	3598	9197	2358	64338

COMPUTING COSTS:	
ACADEMIC	1745
NON-ACADEMIC	1047
TOTAL	2792

LAKEHEAD

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	17913	0	2270	20183
TOTAL EXPENSE (FROM TABLE 3)	18427	0	2182	20609
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-514	0	88	-426
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	543	0	97	640
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	593	0	9	602
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-464	0	0	-464

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	12474	0	0	12474	0	0	0	12474
(II) EXTRA FORMULA	1822	0	0	1822	0	0	0	1822
(III) MCU GRANTS	275	0	0	275	0	0	55	330
(IV) OTHER	43	0	0	43	575	0	7	625
TOTAL ONTARIO GRANTS	14614	0	0	14614	575	0	62	15251
(B) FEDERAL	17	0	0	17	800	0	0	817
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2855	0	0	2855	0	0	0	2855
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	203	0	1410	1613	0	0	0	1613
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	88	74	121	283
5. SALES OF SERVICE AND PRODUCTS	0	0	852	852	0	0	0	852
6. INVESTMENT INCOME	231	0	0	231	0	157	144	532
7. MISCELLANEOUS	8	0	14	22	0	0	127	149
8. INTERFUND TRANSFERS	-15	0	-6	-21	13	32	-24	0
TOTAL REVENUE	17913	0	2270	20183	1476	263	430	22352

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6963	0	0	6963	90	0	0	7053
(B) OTHER INSTRUCTION AND RESEARCH	870	0	0	870	0	0	0	870
(C) OTHER SALARIES AND WAGES	5043	0	369	5412	610	0	8	6030
TOTAL SALARIES AND WAGES	12876	0	369	13245	700	0	8	13953
2. EMPLOYEE BENEFITS	1341	0	32	1373	37	0	0	1410
TOTAL SALARIES AND BENEFITS	14217	0	401	14618	737	0	8	15363
3. LIBRARY ACQUISITIONS	493	0	0	493	8	0	0	501
4. EQUIPMENT & FURNITURE (A) PURCHASE	723	0	2	725	220	0	286	1231
(B) RENTAL	39	0	0	39	7	0	0	46
(C) MAINTENANCE	137	0	1	138	0	0	0	138
5. OPERATIONAL SUPPLIES AND EXPENSES	886	0	225	1111	148	0	14	1273
6. COST OF GOODS SOLD	0	0	535	535	0	0	0	535
7. UTILITIES	931	0	154	1085	0	0	0	1085
8. TAXES	127	0	0	127	0	0	0	127
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	73	0	675	748	0	0	0	748
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	4	154	0	158
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	188	188	0	0	0	188
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	95	95
15. MISCELLANEOUS	842	0	10	852	246	3	0	1101
16. INTERNAL COST ALLOCATIONS	-41	0	-9	-50	50	0	0	0
TOTAL	18427	0	2182	20609	1420	157	403	22589

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6963	0	6963	0	0	0	0	0	0	6963
(B) OTHER INSTRUCTION AND RESEARCH	870	0	870	0	0	0	0	0	0	870
(C) OTHER SALARIES AND WAGES	1376	0	1376	602	380	262	1076	1288	59	5043
TOTAL SALARIES AND WAGES	9209	0	9209	602	380	262	1076	1288	59	12876
2. EMPLOYEE BENEFITS	888	0	888	58	35	21	151	145	43	1341
TOTAL SALARIES AND BENEFITS	10097	0	10097	660	415	283	1227	1433	102	14217
3. LIBRARY ACQUISITIONS	0	0	0	493	0	0	0	0	0	493
4. EQUIPMENT & FURNITURE (A) PURCHASE	204	0	204	34	419	4	40	24	-2	723
(B) RENTAL	14	0	14	0	23	0	1	1	0	39
(C) MAINTENANCE	8	0	8	3	107	1	15	2	1	137
5. OPERATIONAL SUPPLIES AND EXPENSES	456	0	456	15	16	54	113	226	6	886
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	931	0	931
8. TAXES	0	0	0	0	0	0	0	0	127	127
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	40	0	0	0	33	0	73
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	457	0	457	10	8	20	134	55	158	842
16. INTERNAL COST ALLOCATIONS	-16	0	-16	0	0	9	-34	0	0	-41
TOTAL	11220	0	11220	1255	988	371	1496	2705	392	18427

COMPUTING COSTS: ACADEMIC 501
NON-ACADEMIC 487
TOTAL 988

LAURENTIAN

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	17832	0	2288	20120
TOTAL EXPENSE (FROM TABLE 3)	18090	0	2221	20311
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-258	0	67	-191
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	271	0	45	316
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	268	0	23	291
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-261	0	45	-216

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	10929	0	0	10929	0	0	0	10929
(II) EXTRA FORMULA	2701	0	0	2701	0	0	0	2701
(III) MCU GRANTS	701	0	0	701	0	0	154	855
(IV) OTHER	0	0	0	0	244	93	0	337
TOTAL ONTARIO GRANTS	14331	0	0	14331	244	93	154	14822
(B) FEDERAL	0	0	0	0	485	0	0	485
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	2515	0	0	2515	0	0	0	2515
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	206	0	817	1023	0	0	0	1023
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	119	224	0	343
5. SALES OF SERVICE AND PRODUCTS	0	0	1482	1482	0	0	0	1482
6. INVESTMENT INCOME	17	0	0	17	0	104	226	347
7. MISCELLANEOUS	183	0	0	183	0	0	0	183
8. INTERFUND TRANSFERS	580	0	-11	569	0	-314	-255	0
TOTAL REVENUE	17832	0	2288	20120	848	107	125	21200

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	7649	0	0	7649	79	0	0	7728
(B) OTHER INSTRUCTION AND RESEARCH	252	0	0	252	336	0	0	588
(C) OTHER SALARIES AND WAGES	4645	0	458	5103	163	15	0	5281
TOTAL SALARIES AND WAGES	12546	0	458	13004	578	15	0	13597
2. EMPLOYEE BENEFITS	1428	0	34	1462	21	0	0	1483
TOTAL SALARIES AND BENEFITS	13974	0	492	14466	599	15	0	15080
3. LIBRARY ACQUISITIONS	358	0	0	358	0	0	0	358
4. EQUIPMENT & FURNITURE (A) PURCHASE	157	0	12	169	53	0	2	224
(B) RENTAL	37	0	66	103	0	0	0	103
(C) MAINTENANCE	8	0	0	8	0	0	0	8
5. OPERATIONAL SUPPLIES AND EXPENSES	1133	0	104	1237	158	26	0	1421
6. COST OF GOODS SOLD	0	0	720	720	0	0	0	720
7. UTILITIES	753	0	129	882	0	0	0	882
8. TAXES	110	0	0	110	0	0	0	110
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	42	0	35	77	0	0	0	77
10. EXTERNALLY CONTRACTED SERVICES	469	0	177	646	0	0	0	646
11. SCHOLARSHIPS, BURSARIES, ETC.	169	0	0	169	0	0	0	169
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	405	405	0	0	0	405
13. LAND AND SITE SERVICES	0	0	0	0	0	0	113	113
14. BUILDINGS	0	0	0	0	0	0	180	180
15. MISCELLANEOUS	956	0	25	981	103	14	0	1098
16. INTERNAL COST ALLOCATIONS	-76	0	56	-20	20	0	0	0
TOTAL	18090	0	2221	20311	933	55	295	21594

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	7649	0	7649	0	0	0	0	0	0	7649
(B) OTHER INSTRUCTION AND RESEARCH	252	0	252	0	0	0	0	0	0	252
(C) OTHER SALARIES AND WAGES	1205	0	1205	779	301	133	1107	807	313	4645
TOTAL SALARIES AND WAGES	9106	0	9106	779	301	133	1107	807	313	12546
2. EMPLOYEE BENEFITS	1027	0	1027	91	30	10	124	116	30	1428
TOTAL SALARIES AND BENEFITS	10133	0	10133	870	331	143	1231	923	343	13974
3. LIBRARY ACQUISITIONS	0	0	0	358	0	0	0	0	0	358
4. EQUIPMENT & FURNITURE (A) PURCHASE	108	0	108	7	3	2	6	0	31	157
(B) RENTAL	0	0	0	0	37	0	0	0	0	37
(C) MAINTENANCE	0	0	0	0	0	0	0	8	0	8
5. OPERATIONAL SUPPLIES AND EXPENSES	556	0	556	22	78	42	95	121	219	1133
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	753	0	753
8. TAXES	0	0	0	0	0	0	0	0	110	110
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	42	0	42
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	48	0	0	421	0	469
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	169	0	0	0	169
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	476	0	476	51	4	88	95	30	212	956
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-76	0	0	-76
TOTAL	11273	0	11273	1308	501	444	1351	2298	915	18090

COMPUTING COSTS:	
ACADEMIC	251
NON-ACADEMIC	250
TOTAL	501

ALGOMA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	1898	1	94	1993
TOTAL EXPENSE (FROM TABLE 3)	1806	1	104	1911
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	92	0	-10	82
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	92	0	-10	82

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	1115	0	0	1115	0	0	0	1115
(II) EXTRA FORMULA	170	0	0	170	0	0	0	170
(III) MCU GRANTS	28	0	0	28	0	0	0	28
(IV) OTHER	100	0	0	100	0	0	0	100
TOTAL ONTARIO GRANTS	1413	0	0	1413	0	0	0	1413
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	40	0	0	40	0	0	0	40
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	291	0	0	291	0	0	0	291
(B) TUITION NON-CREDIT	0	1	0	1	0	0	0	1
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	67	0	0	67	0	16	0	83
5. SALES OF SERVICE AND PRODUCTS	0	0	94	94	0	0	0	94
6. INVESTMENT INCOME	54	0	0	54	0	5	0	59
7. MISCELLANEOUS	33	0	0	33	0	0	0	33
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	1898	1	94	1993	0	21	0	2014

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	885	0	0	885	0	0	0	885
(B) OTHER INSTRUCTION AND RESEARCH	0	1	0	1	0	0	0	1
(C) OTHER SALARIES AND WAGES	413	0	28	441	0	0	0	441
TOTAL SALARIES AND WAGES	1298	1	28	1327	0	0	0	1327
2. EMPLOYEE BENEFITS	98	0	3	101	0	0	0	101
TOTAL SALARIES AND BENEFITS	1396	1	31	1428	0	0	0	1428
3. LIBRARY ACQUISITIONS	65	0	0	65	0	0	0	65
4. EQUIPMENT & FURNITURE (A) PURCHASE	2	0	0	2	0	0	0	2
(B) RENTAL	2	0	0	2	0	0	0	2
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	91	0	2	93	0	4	0	97
6. COST OF GOODS SOLD	0	0	71	71	0	0	0	71
7. UTILITIES	48	0	0	48	0	0	0	48
8. TAXES	7	0	0	7	0	0	0	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	88	0	0	88	0	0	0	88
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	5	0	5
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	79	0	0	79	0	0	0	79
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1806	1	104	1911	0	9	0	1920

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	885	0	885	0	0	0	0	0	0	885
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	152	0	23	164	42	32	413
TOTAL SALARIES AND WAGES	885	0	885	152	0	23	164	42	32	1298
2. EMPLOYEE BENEFITS	65	0	65	11	0	2	14	3	3	98
TOTAL SALARIES AND BENEFITS	950	0	950	163	0	25	178	45	35	1396
3. LIBRARY ACQUISITIONS	0	0	0	65	0	0	0	0	0	65
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	2	0	0	0	0	0	2
(B) RENTAL	2	0	2	0	0	0	0	0	0	2
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	21	0	21	19	0	10	33	4	4	91
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	48	0	48
8. TAXES	0	0	0	0	0	0	0	0	7	7
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	31	0	31	0	0	0	0	53	4	88
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	28	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	10	0	10	2	0	0	55	0	12	79
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1014	0	1014	251	0	35	294	150	62	1806

COMPUTING COSTS:	
ACADEMIC	0
NON-ACADEMIC	0
TOTAL	0

NIPISSING

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: NIPISSING

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	2679	0	0	2679
TOTAL EXPENSE (FROM TABLE 3)	2673	0	0	2673
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	6	0	0	6
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	2	0	0	2
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	4	0	0	4

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	1756	0	0	1756	0	0	0	1756
(II) EXTRA FORMULA	245	0	0	245	0	0	0	245
(III) MCU GRANTS	0	0	0	0	0	0	0	0
(IV) OTHER	13	0	0	13	0	0	0	13
TOTAL ONTARIO GRANTS	2014	0	0	2014	0	0	0	2014
(B) FEDERAL	0	0	0	0	62	0	0	62
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	489	0	0	489	0	0	0	489
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	9	0	0	9	0	0	0	9
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	10	0	0	10
5. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0
6. INVESTMENT INCOME	139	0	0	139	0	0	70	209
7. MISCELLANEOUS	0	0	0	0	0	0	0	0
8. INTERFUND TRANSFERS	28	0	0	28	0	0	-28	0
TOTAL REVENUE	2679	0	0	2679	72	0	42	2793

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	1102	0	0	1102	0	0	0	1102
(B) OTHER INSTRUCTION AND RESEARCH	254	0	0	254	0	0	0	254
(C) OTHER SALARIES AND WAGES	550	0	0	550	58	0	0	608
TOTAL SALARIES AND WAGES	1906	0	0	1906	58	0	0	1964
2. EMPLOYEE BENEFITS	160	0	0	160	2	0	0	162
TOTAL SALARIES AND BENEFITS	2066	0	0	2066	60	0	0	2126
3. LIBRARY ACQUISITIONS	54	0	0	54	0	0	0	54
4. EQUIPMENT & FURNITURE (A) PURCHASE	28	0	0	28	0	0	0	28
(B) RENTAL	0	0	0	0	0	0	0	0
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	98	0	0	98	6	0	0	104
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	63	0	0	63	0	0	0	63
8. TAXES	11	0	0	11	0	0	0	11
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	14	0	0	14	0	0	81	95
10. EXTERNALLY CONTRACTED SERVICES	34	0	0	34	0	0	0	34
11. SCHOLARSHIPS, BURSARIES, ETC.	39	0	0	39	0	0	0	39
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	266	0	0	266	0	0	0	266
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2673	0	0	2673	66	0	81	2820

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	1102	0	1102	0	0	0	0	0	0	1102
(B) OTHER INSTRUCTION AND RESEARCH	254	0	254	0	0	0	0	0	0	254
(C) OTHER SALARIES AND WAGES	0	0	0	64	0	33	311	142	0	550
TOTAL SALARIES AND WAGES	1356	0	1356	64	0	33	311	142	0	1906
2. EMPLOYEE BENEFITS	109	0	109	6	0	3	27	15	0	160
TOTAL SALARIES AND BENEFITS	1465	0	1465	70	0	36	338	157	0	2066
3. LIBRARY ACQUISITIONS	0	0	0	54	0	0	0	0	0	54
4. EQUIPMENT & FURNITURE (A) PURCHASE	22	0	22	0	0	0	0	6	0	28
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	26	0	26	0	10	13	43	6	0	98
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	63	0	63
8. TAXES	0	0	0	0	0	0	0	0	11	11
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	14	0	14
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	34	0	34
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	39	0	0	0	39
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	121	0	121	0	0	97	39	9	0	266
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1634	0	1634	124	10	185	420	289	11	2673

COMPUTING COSTS:	
ACADEMIC	10
NON-ACADEMIC	0
TOTAL	10

HEARST

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	591	0	28	619
TOTAL EXPENSE (FROM TABLE 3)	600	0	30	630
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-9	0	-2	-11
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-9	0	-2	-11

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	289	0	0	289	0	0	0	289
(II) EXTRA FORMULA	155	0	0	155	0	0	0	155
(III) MCU GRANTS	36	0	0	36	0	0	0	36
(IV) OTHER	22	0	0	22	7	0	0	29
TOTAL ONTARIO GRANTS	502	0	0	502	7	0	0	509
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	6	0	0	6	0	0	0	6
(D) OTHER	5	0	0	5	15	0	0	20
2. FEES (A) TUITION CREDIT	66	0	0	66	0	0	0	66
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	5	0	0	5	0	0	0	5
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	0	0	0
5. SALES OF SERVICE AND PRODUCTS	0	0	28	28	0	0	0	28
6. INVESTMENT INCOME	0	0	0	0	0	0	0	0
7. MISCELLANEOUS	7	0	0	7	0	0	0	7
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	591	0	28	619	22	0	0	641

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	228	0	0	228	20	0	0	248
(B) OTHER INSTRUCTION AND RESEARCH	4	0	0	4	0	0	0	4
(C) OTHER SALARIES AND WAGES	145	0	5	150	0	0	0	150
TOTAL SALARIES AND WAGES	377	0	5	382	20	0	0	402
2. EMPLOYEE BENEFITS	47	0	0	47	3	0	0	50
TOTAL SALARIES AND BENEFITS	424	0	5	429	23	0	0	452
3. LIBRARY ACQUISITIONS	14	0	0	14	0	0	0	14
4. EQUIPMENT & FURNITURE (A) PURCHASE	1	0	0	1	0	0	0	1
(B) RENTAL	2	0	0	2	0	0	0	2
(C) MAINTENANCE	6	0	0	6	0	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	46	0	0	46	2	0	0	48
6. COST OF GOODS SOLD	0	0	13	13	0	0	0	13
7. UTILITIES	23	0	0	23	0	0	0	23
8. TAXES	2	0	0	2	0	0	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	30	0	0	30	0	0	0	30
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	12	12	0	0	0	12
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	52	0	0	52	0	0	0	52
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	600	0	30	630	25	0	0	655

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	228	0	228	0	0	0	0	0	0	228
(B) OTHER INSTRUCTION AND RESEARCH	4	0	4	0	0	0	0	0	0	4
(C) OTHER SALARIES AND WAGES	30	0	30	23	0	0	66	22	4	145
TOTAL SALARIES AND WAGES	262	0	262	23	0	0	66	22	4	377
2. EMPLOYEE BENEFITS	32	0	32	3	0	0	9	3	0	47
TOTAL SALARIES AND BENEFITS	294	0	294	26	0	0	75	25	4	424
3. LIBRARY ACQUISITIONS	0	0	0	14	0	0	0	0	0	14
4. EQUIPMENT & FURNITURE (A) PURCHASE	0	0	0	0	0	0	1	0	0	1
(B) RENTAL	1	0	1	0	0	0	1	0	0	2
(C) MAINTENANCE	6	0	6	0	0	0	0	0	0	6
5. OPERATIONAL SUPPLIES AND EXPENSES	23	0	23	1	0	1	15	2	4	46
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	23	0	23
8. TAXES	0	0	0	0	0	0	0	2	0	2
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	30	0	30
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17	0	17	0	0	0	23	12	0	52
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	341	0	341	41	0	1	115	94	8	600

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

McMASTER

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: MCMASTER

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	70610	530	10730	81870
TOTAL EXPENSE (FROM TABLE 3)	70957	529	10616	82102
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-347	1	114	-232
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1063	0	0	1063
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	854	0	0	854
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-556	1	114	-441

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	55998	0	0	55998	0	0	0	55998
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	627	0	0	627	0	0	518	1145
(IV) OTHER	191	0	0	191	2779	0	227	3197
TOTAL ONTARIO GRANTS	56816	0	0	56816	2779	0	745	60340
(B) FEDERAL	0	0	0	0	14130	0	0	14130
(C) MUNICIPAL	0	0	0	0	59	0	0	59
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9592	0	0	9592	0	0	0	9592
(B) TUITION NON-CREDIT	0	530	0	530	0	0	0	530
(C) MISCELLANEOUS	455	0	4079	4534	0	0	0	4534
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	177	0	0	177	0	185	0	362
5. SALES OF SERVICE AND PRODUCTS	0	0	6484	6484	0	0	0	6484
6. INVESTMENT INCOME	2169	0	0	2169	0	2992	436	5597
7. MISCELLANEOUS	853	0	109	962	8806	4944	355	15067
8. INTERFUND TRANSFERS	548	0	58	606	0	-548	-58	0
TOTAL REVENUE	70610	530	10730	81870	25774	7573	1478	116695

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: MCMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	26575	0	0	26575	1884	0	0	28459
(B) OTHER INSTRUCTION AND RESEARCH	3318	174	0	3492	2794	0	0	6286
(C) OTHER SALARIES AND WAGES	19556	135	2895	22586	6905	2222	0	31713
TOTAL SALARIES AND WAGES	49449	309	2895	52653	11583	2222	0	66459
2. EMPLOYEE BENEFITS	6225	15	302	6542	593	114	0	7249
TOTAL SALARIES AND BENEFITS	55674	324	3197	59195	12176	2336	0	73707
3. LIBRARY ACQUISITIONS	2268	0	0	2268	0	0	0	2268
4. EQUIPMENT & FURNITURE (A) PURCHASE	1123	2	35	1160	3827	734	0	5721
(B) RENTAL	455	0	111	566	0	0	0	566
(C) MAINTENANCE	132	0	2	134	0	0	0	134
5. OPERATIONAL SUPPLIES AND EXPENSES	4939	193	1649	6781	6888	1416	0	15085
6. COST OF GOODS SOLD	0	0	3946	3946	0	0	0	3946
7. UTILITIES	2566	0	576	3142	0	0	0	3142
8. TAXES	500	0	63	563	0	0	0	563
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	140	0	379	519	0	0	0	519
10. EXTERNALLY CONTRACTED SERVICES	1248	0	0	1248	0	0	0	1248
11. SCHOLARSHIPS, BURSARIES, ETC.	1248	0	0	1248	0	834	0	2082
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	67	67
14. BUILDINGS	0	0	0	0	0	0	1801	1801
15. MISCELLANEOUS	1158	10	61	1229	2389	458	0	4076
16. INTERNAL COST ALLOCATIONS	-494	0	0	-494	494	0	0	0
TOTAL	70957	529	10616	82102	25774	5778	1868	115522

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	22202	4373	26575	0	0	0	0	0	0	26575
(B) OTHER INSTRUCTION AND RESEARCH	2939	379	3318	0	0	0	0	0	0	3318
(C) OTHER SALARIES AND WAGES	4635	1430	6065	2717	1875	919	3366	3881	733	19556
TOTAL SALARIES AND WAGES	29776	6182	35958	2717	1875	919	3366	3881	733	49449
2. EMPLOYEE BENEFITS	3497	1162	4659	336	230	106	445	344	105	6225
TOTAL SALARIES AND BENEFITS	33273	7344	40617	3053	2105	1025	3811	4225	838	55674
3. LIBRARY ACQUISITIONS	0	0	0	2268	0	0	0	0	0	2268
4. EQUIPMENT & FURNITURE (A) PURCHASE	726	50	776	43	130	0	57	65	52	1123
(B) RENTAL	2	32	34	0	418	0	0	1	2	455
(C) MAINTENANCE	51	17	68	0	44	1	11	1	7	132
5. OPERATIONAL SUPPLIES AND EXPENSES	2428	355	2783	233	512	280	344	527	260	4939
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2566	0	2566
8. TAXES	0	0	0	0	0	0	0	5	495	500
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	140	0	140
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1248	0	1248
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1248	0	0	0	1248
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	458	238	696	14	33	33	74	71	237	1158
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-494	0	0	0	0	-494
TOTAL	36938	8036	44974	5611	2748	2587	4297	8849	1891	70957

COMPUTING COSTS:	
ACADEMIC	1409
NON-ACADEMIC	1339
TOTAL	2748

OCA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED MAY 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	6652	0	391	7043
TOTAL EXPENSE (FROM TABLE 3)	6865	0	423	7288
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-213	0	-32	-245
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	176	0	0	176
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	527	0	0	527
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	138	0	-32	106

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MAY 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	5140	0	0	5140	0	0	0	5140
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	64	0	0	64	0	0	1265	1329
(IV) OTHER	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	5204	0	0	5204	0	0	1265	6469
(B) FEDERAL	0	0	0	0	0	0	0	0
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	6	0	0	6	0	0	0	6
2. FEES (A) TUITION CREDIT	1209	0	0	1209	0	0	0	1209
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	38	0	0	38	0	0	0	38
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	0	83	626	709
5. SALES OF SERVICE AND PRODUCTS	0	0	391	391	0	0	0	391
6. INVESTMENT INCOME	181	0	0	181	0	0	0	181
7. MISCELLANEOUS	14	0	0	14	0	0	0	14
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	6652	0	391	7043	0	83	1891	9017

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MAY 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	3273	0	0	3273	0	0	0	3273
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1307	0	0	1307	0	0	0	1307
TOTAL SALARIES AND WAGES	4580	0	0	4580	0	0	0	4580
2. EMPLOYEE BENEFITS	390	0	0	390	0	0	0	390
TOTAL SALARIES AND BENEFITS	4970	0	0	4970	0	0	0	4970
3. LIBRARY ACQUISITIONS	36	0	0	36	0	0	0	36
4. EQUIPMENT & FURNITURE (A) PURCHASE	188	0	0	188	0	0	0	188
(B) RENTAL	19	0	0	19	0	0	0	19
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	496	0	0	496	0	0	0	496
6. COST OF GOODS SOLD	0	0	423	423	0	0	0	423
7. UTILITIES	174	0	0	174	0	0	0	174
8. TAXES	64	0	0	64	0	0	0	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	57	0	0	57	0	0	0	57
10. EXTERNALLY CONTRACTED SERVICES	125	0	0	125	0	0	0	125
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	59	0	59
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	428	0	0	428	0	0	1581	2009
15. MISCELLANEOUS	308	0	0	308	0	0	0	308
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6865	0	423	7288	0	59	1581	8928

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED MAY 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	3273	0	3273	0	0	0	0	0	0	3273
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	247	0	247	171	0	0	642	247	0	1307
TOTAL SALARIES AND WAGES	3520	0	3520	171	0	0	642	247	0	4580
2. EMPLOYEE BENEFITS	300	0	300	0	0	0	67	23	0	390
TOTAL SALARIES AND BENEFITS	3820	0	3820	171	0	0	709	270	0	4970
3. LIBRARY ACQUISITIONS	0	0	0	36	0	0	0	0	0	36
4. EQUIPMENT & FURNITURE (A) PURCHASE	188	0	188	0	0	0	0	0	0	188
(B) RENTAL	0	0	0	0	0	0	19	0	0	19
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	165	0	165	39	0	8	77	207	0	496
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	174	0	174
8. TAXES	0	0	0	0	0	0	0	0	64	64
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	125	0	125
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	428	0	428
15. MISCELLANEOUS	7	0	7	0	26	24	228	14	9	308
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4180	0	4180	246	26	32	1033	1275	73	6865

COMPUTING COSTS: ACADEMIC 4
NON-ACADEMIC 22
TOTAL 26

OISE

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE .

INSTITUTION: OISE

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	16454	4	1040	17498
TOTAL EXPENSE (FROM TABLE 3)	16502	4	872	17378
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-48	0	168	120
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-48	0	168	120

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	12132	0	0	12132	0	0	0	12132
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	0	0	0	0	0	0	0	0
(IV) OTHER	2872	0	0	2872	1314	0	0	4186
TOTAL ONTARIO GRANTS	15004	0	0	15004	1314	0	0	16318
(B) FEDERAL	0	0	0	0	640	0	0	640
(C) MUNICIPAL	0	0	0	0	66	0	0	66
(D) OTHER	0	0	0	0	15	0	0	15
2. FEES (A) TUITION CREDIT	1114	0	0	1114	0	0	0	1114
(B) TUITION NON-CREDIT	0	4	0	4	0	0	0	4
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	444	0	0	444
5. SALES OF SERVICE AND PRODUCTS	0	0	1040	1040	0	0	0	1040
6. INVESTMENT INCOME	226	0	0	226	0	0	0	226
7. MISCELLANEOUS	110	0	0	110	0	0	0	110
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	16454	4	1040	17498	2479	0	0	19977

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5678	0	0	5678	168	0	0	5846
(B) OTHER INSTRUCTION AND RESEARCH	2420	0	0	2420	696	0	0	3116
(C) OTHER SALARIES AND WAGES	4417	4	361	4782	332	0	0	5114
TOTAL SALARIES AND WAGES	12515	4	361	12880	1196	0	0	14076
2. EMPLOYEE BENEFITS	1118	0	32	1150	89	0	0	1239
TOTAL SALARIES AND BENEFITS	13633	4	393	14030	1285	0	0	15315
3. LIBRARY ACQUISITIONS	178	0	0	178	0	0	0	178
4. EQUIPMENT & FURNITURE (A) PURCHASE	81	0	0	81	530	0	0	611
(B) RENTAL	54	0	0	54	10	0	0	64
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	568	0	427	995	189	0	0	1184
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	303	0	16	319	12	0	0	331
8. TAXES	32	0	0	32	0	0	0	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	25	0	0	25	0	0	0	25
10. EXTERNALLY CONTRACTED SERVICES	1533	0	0	1533	72	0	0	1605
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	233	0	44	277	217	0	0	494
16. INTERNAL COST ALLOCATIONS	-138	0	-8	-146	146	0	0	0
TOTAL	16502	4	872	17378	2461	0	0	19839

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OISE

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5678	0	5678	0	0	0	0	0	0	5678
(B) OTHER INSTRUCTION AND RESEARCH	2420	0	2420	0	0	0	0	0	0	2420
(C) OTHER SALARIES AND WAGES	2332	0	2332	772	218	27	679	261	128	4417
TOTAL SALARIES AND WAGES	10430	0	10430	772	218	27	679	261	128	12515
2. EMPLOYEE BENEFITS	918	0	918	71	21	3	69	24	12	1118
TOTAL SALARIES AND BENEFITS	11348	0	11348	843	239	30	748	285	140	13633
3. LIBRARY ACQUISITIONS	0	0	0	178	0	0	0	0	0	178
4. EQUIPMENT & FURNITURE (A) PURCHASE	20	0	20	0	21	0	40	0	0	81
(B) RENTAL	34	0	34	17	3	0	0	0	0	54
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	376	0	376	43	23	1	50	43	32	568
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	303	0	303
8. TAXES	0	0	0	0	0	0	0	0	32	32
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	25	0	25
10. EXTERNALLY CONTRACTED SERVICES	3	0	3	25	116	92	47	1250	0	1533
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	173	0	173	-65	3	0	74	0	48	233
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-40	0	-98	0	0	-138
TOTAL	11954	0	11954	1041	365	123	861	1906	252	16502

COMPUTING COSTS:

ACADEMIC	116
NON-ACADEMIC	249
TOTAL	365

OTTAWA

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	83548	113	6396	90057
TOTAL EXPENSE (FROM TABLE 3)	84928	113	6625	91666
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-1380	0	-229	-1609
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	2022	0	-31	1991
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	3306	0	16	3322
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-96	0	-182	-278

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	63185	0	0	63185	0	0	0	63185
(II) EXTRA FORMULA	4988	0	0	4988	0	0	0	4988
(III) MCU GRANTS	971	0	0	971	0	0	587	1558
(IV) OTHER	0	0	0	0	227	570	15697	16494
TOTAL ONTARIO GRANTS	69144	0	0	69144	227	570	16284	86225
(B) FEDERAL	2	0	0	2	6960	1400	0	8362
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11443	0	0	11443	0	0	0	11443
(B) TUITION NON-CREDIT	0	113	0	113	0	0	0	113
(C) MISCELLANEOUS	998	0	1569	2567	0	0	0	2567
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	2406	3111	0	5517
5. SALES OF SERVICE AND PRODUCTS	0	0	4736	4736	0	0	0	4736
6. INVESTMENT INCOME	1580	0	0	1580	98	372	17	2067
7. MISCELLANEOUS	381	0	91	472	0	0	233	705
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	83548	113	6396	90057	9691	5453	16534	121735

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	34808	14	0	34822	2475	592	0	37889
(B) OTHER INSTRUCTION AND RESEARCH	2814	3	0	2817	1473	643	0	4933
(C) OTHER SALARIES AND WAGES	22137	71	1889	24097	1670	928	0	26695
TOTAL SALARIES AND WAGES	59759	88	1889	61736	5618	2163	0	69517
2. EMPLOYEE BENEFITS	7122	11	156	7289	323	122	0	7734
TOTAL SALARIES AND BENEFITS	66881	99	2045	69025	5941	2285	0	77251
3. LIBRARY ACQUISITIONS	1888	0	0	1888	8	19	0	1915
4. EQUIPMENT & FURNITURE (A) PURCHASE	1608	0	236	1844	943	69	0	2856
(B) RENTAL	1044	0	15	1059	11	15	0	1085
(C) MAINTENANCE	678	0	20	698	41	1	0	740
5. OPERATIONAL SUPPLIES AND EXPENSES	3311	6	423	3740	1512	298	0	5550
6. COST OF GOODS SOLD	0	0	2138	2138	0	0	0	2138
7. UTILITIES	2513	0	361	2874	5	0	0	2879
8. TAXES	625	0	82	707	0	0	0	707
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	1686	0	328	2014	2	30	614	2660
10. EXTERNALLY CONTRACTED SERVICES	2034	0	707	2741	0	0	0	2741
11. SCHOLARSHIPS, BURSARIES, ETC.	454	0	0	454	0	546	0	1000
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	421	421	0	0	0	421
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	15689	15689
15. MISCELLANEOUS	2354	8	85	2447	760	790	30	4027
16. INTERNAL COST ALLOCATIONS	-148	0	-236	-384	271	113	0	0
TOTAL	84928	113	6625	91666	9494	4166	16333	121659

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	30357	4451	34808	0	0	0	0	0	0	34808
(B) OTHER INSTRUCTION AND RESEARCH	1933	881	2814	0	0	0	0	0	0	2814
(C) OTHER SALARIES AND WAGES	6335	1650	7985	3406	1347	1389	3983	3563	464	22137
TOTAL SALARIES AND WAGES	38625	6982	45607	3406	1347	1389	3983	3563	464	59759
2. EMPLOYEE BENEFITS	4468	934	5402	396	145	134	478	474	93	7122
TOTAL SALARIES AND BENEFITS	43093	7916	51009	3802	1492	1523	4461	4037	557	66881
3. LIBRARY ACQUISITIONS	0	0	0	1888	0	0	0	0	0	1888
4. EQUIPMENT & FURNITURE (A) PURCHASE	1056	91	1147	6	37	13	298	101	6	1608
(B) RENTAL	362	16	378	142	381	9	114	9	11	1044
(C) MAINTENANCE	106	20	126	37	227	2	88	197	1	678
5. OPERATIONAL SUPPLIES AND EXPENSES	1793	315	2108	139	147	153	418	193	153	3311
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2513	0	2513
8. TAXES	0	0	0	0	0	0	0	37	588	625
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	1686	0	1686
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2034	0	2034
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	454	0	0	0	454
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	877	69	946	27	32	116	435	431	367	2354
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-148	0	0	-148
TOTAL	47287	8427	55714	6041	2316	2270	5666	11238	1683	84928

COMPUTING COSTS:	
ACADEMIC	1322
NON-ACADEMIC	994
TOTAL	2316

QUEEN'S

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	70747	242	9437	80426
TOTAL EXPENSE (FROM TABLE 3)	70389	142	9587	80118
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	358	100	-150	308
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	4688	0	276	4964
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	4382	0	238	4620
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	52	100	-188	-36

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	57640	0	0	57640	0	0	0	57640
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	538	0	0	538	0	0	369	907
(IV) OTHER	0	0	0	0	897	479	142	1518
TOTAL ONTARIO GRANTS	58178	0	0	58178	897	479	511	60065
(B) FEDERAL	0	0	0	0	9466	507	0	9973
(C) MUNICIPAL	0	0	0	0	33	0	0	33
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	10514	0	0	10514	0	0	0	10514
(B) TUITION NON-CREDIT	0	242	0	242	0	0	0	242
(C) MISCELLANEOUS	631	0	5402	6033	0	0	0	6033
3. BORROWINGS	0	0	0	0	0	0	1727	1727
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	21	0	0	21	3975	3835	804	8635
5. SALES OF SERVICE AND PRODUCTS	0	0	4420	4420	0	0	0	4420
6. INVESTMENT INCOME	76	0	0	76	54	4886	71	5087
7. MISCELLANEOUS	663	0	0	663	76	1627	0	2366
8. INTERFUND TRANSFERS	664	0	-385	279	96	-1342	898	-69
TOTAL REVENUE	70747	242	9437	80426	14597	9992	4011	109026

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	28329	0	0	28329	1086	610	0	30025
(B) OTHER INSTRUCTION AND RESEARCH	4023	10	0	4033	3745	398	0	8176
(C) OTHER SALARIES AND WAGES	19549	74	2277	21900	2232	1514	0	25646
TOTAL SALARIES AND WAGES	51901	84	2277	54262	7063	2522	0	63847
2. EMPLOYEE BENEFITS	5013	3	173	5189	367	176	0	5732
TOTAL SALARIES AND BENEFITS	56914	87	2450	59451	7430	2698	0	69579
3. LIBRARY ACQUISITIONS	1724	0	0	1724	0	212	0	1936
4. EQUIPMENT & FURNITURE (A) PURCHASE	1146	0	84	1230	1738	1208	320	4496
(B) RENTAL	462	2	0	464	0	16	0	480
(C) MAINTENANCE	382	0	0	382	0	0	0	382
5. OPERATIONAL SUPPLIES AND EXPENSES	4143	35	795	4973	3308	819	399	9499
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	2302	0	1276	3578	0	0	0	3578
8. TAXES	749	0	216	965	0	0	0	965
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	559	0	381	940	0	20	1211	2171
10. EXTERNALLY CONTRACTED SERVICES	36	0	3169	3205	0	0	0	3205
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	319	2483	0	2802
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1052	1052	0	0	0	1052
13. LAND AND SITE SERVICES	0	0	0	0	0	0	176	176
14. BUILDINGS	0	0	0	0	0	0	2522	2522
15. MISCELLANEOUS	2136	18	164	2318	952	1827	0	5097
16. INTERNAL COST ALLOCATIONS	-164	0	0	-164	214	-50	0	0
TOTAL	70389	142	9587	80118	13961	9233	4628	107940

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	24298	4031	28329	0	0	0	0	0	0	28329
(B) OTHER INSTRUCTION AND RESEARCH	3822	201	4023	0	0	0	0	0	0	4023
(C) OTHER SALARIES AND WAGES	5047	1420	6467	3081	1299	1498	2716	3901	587	19549
TOTAL SALARIES AND WAGES	33167	5652	38819	3081	1299	1498	2716	3901	587	51901
2. EMPLOYEE BENEFITS	3019	686	3705	250	111	107	251	493	96	5013
TOTAL SALARIES AND BENEFITS	36186	6338	42524	3331	1410	1605	2967	4394	683	56914
3. LIBRARY ACQUISITIONS	0	0	0	1724	0	0	0	0	0	1724
4. EQUIPMENT & FURNITURE (A) PURCHASE	497	169	666	53	63	50	52	251	11	1146
(B) RENTAL	17	2	19	75	331	1	32	0	4	462
(C) MAINTENANCE	0	0	0	0	381	0	1	0	0	382
5. OPERATIONAL SUPPLIES AND EXPENSES	1440	261	1701	209	207	320	364	926	416	4143
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2302	0	2302
8. TAXES	0	0	0	0	0	0	0	212	537	749
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	559	0	559
10. EXTERNALLY CONTRACTED SERVICES	12	0	12	7	0	0	0	17	0	36
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	956	87	1043	17	316	175	103	132	350	2136
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-164	0	0	-164
TOTAL	39108	6857	45965	5416	2708	2151	3355	8793	2001	70389

COMPUTING COSTS: ACADEMIC 1761
NON-ACADEMIC 947
TOTAL 2708

RYERSON

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: RYERSON

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	45622	1127	3694	50443
TOTAL EXPENSE (FROM TABLE 3)	45235	1211	3307	49753
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	387	-84	387	690
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	378	0	108	486
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	9	-84	279	204

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	36724	0	0	36724	0	0	0	36724
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	459	0	0	459	28	0	2289	2776
(IV) OTHER	0	0	0	0	59	0	0	59
TOTAL ONTARIO GRANTS	37183	0	0	37183	87	0	2289	39559
(B) FEDERAL	0	0	0	0	60	0	0	60
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7749	0	0	7749	0	0	0	7749
(B) TUITION NON-CREDIT	0	1124	0	1124	0	0	0	1124
(C) MISCELLANEOUS	195	3	0	198	0	0	39	237
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	113	681	15	809
5. SALES OF SERVICE AND PRODUCTS	0	0	3694	3694	0	0	0	3694
6. INVESTMENT INCOME	348	0	0	348	0	123	0	471
7. MISCELLANEOUS	147	0	0	147	3	0	0	150
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	45622	1127	3694	50443	263	804	2343	53853

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED MARCH 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23090	813	0	23903	42	0	0	23945
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	9560	194	857	10611	122	0	0	10733
TOTAL SALARIES AND WAGES	32650	1007	857	34514	164	0	0	34678
2. EMPLOYEE BENEFITS	3848	40	75	3963	5	0	0	3968
TOTAL SALARIES AND BENEFITS	36498	1047	932	38477	169	0	0	38646
3. LIBRARY ACQUISITIONS	444	0	0	444	3	0	0	447
4. EQUIPMENT & FURNITURE (A) PURCHASE	522	2	19	543	4	0	0	547
(B) RENTAL	96	0	3	99	0	0	0	99
(C) MAINTENANCE	313	0	20	333	0	0	0	333
5. OPERATIONAL SUPPLIES AND EXPENSES	1894	93	131	2118	59	0	0	2177
6. COST OF GOODS SOLD	0	0	2050	2050	0	0	0	2050
7. UTILITIES	1715	7	13	1735	0	0	0	1735
8. TAXES	464	0	0	464	0	0	0	464
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	469	0	13	482	0	0	454	936
10. EXTERNALLY CONTRACTED SERVICES	1756	0	59	1815	0	0	0	1815
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	249	0	249
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	93	93
13. LAND AND SITE SERVICES	0	0	0	0	0	0	23	23
14. BUILDINGS	0	0	0	0	0	0	3648	3648
15. MISCELLANEOUS	1118	62	13	1193	28	0	0	1221
16. INTERNAL COST ALLOCATIONS	-54	0	54	0	0	0	0	0
TOTAL	45235	1211	3307	49753	263	249	4218	54483

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED MARCH 31, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23090	0	23090	0	0	0	0	0	0	23090
(B) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	2743	0	2743	1061	818	512	2329	1598	499	9560
TOTAL SALARIES AND WAGES	25833	0	25833	1061	818	512	2329	1598	499	32650
2. EMPLOYEE BENEFITS	2785	0	2785	138	98	63	294	257	213	3848
TOTAL SALARIES AND BENEFITS	28618	0	28618	1199	916	575	2623	1855	712	36498
3. LIBRARY ACQUISITIONS	0	0	0	444	0	0	0	0	0	444
4. EQUIPMENT & FURNITURE (A) PURCHASE	397	0	397	7	13	2	80	2	21	522
(B) RENTAL	3	0	3	9	81	0	0	0	3	96
(C) MAINTENANCE	217	0	217	0	78	1	11	2	4	313
5. OPERATIONAL SUPPLIES AND EXPENSES	1036	0	1036	6	82	48	288	368	66	1894
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1715	0	1715
8. TAXES	0	0	0	0	0	0	0	0	464	464
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	469	0	469
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	798	0	19	938	1	1756
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	348	0	348	6	23	4	222	344	171	1118
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-54	0	0	-54
TOTAL	30619	0	30619	1671	1991	630	3189	5693	1442	45235

COMPUTING COSTS:	
ACADEMIC	1195
NON-ACADEMIC	796
TOTAL	1991

TORONTO

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	232100	3937	15445	251482
TOTAL EXPENSE (FROM TABLE 3)	227761	4251	15412	247424
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	4339	-314	33	4058
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	11469	0	727	12196
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	8879	0	223	9102
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	1749	-314	-471	964

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	184442	0	0	184442	0	0	0	184442
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	1643	735	0	2378	0	0	5141	7519
(IV) OTHER	0	34	0	34	3064	385	297	3780
TOTAL ONTARIO GRANTS	186085	769	0	186854	3064	385	5438	195741
(B) FEDERAL	0	0	0	0	34980	254	0	35234
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	2024	350	0	2374
2. FEES (A) TUITION CREDIT	32945	0	0	32945	0	0	0	32945
(B) TUITION NON-CREDIT	0	3168	0	3168	0	0	0	3168
(C) MISCELLANEOUS	3319	0	4208	7527	0	0	0	7527
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	22	0	0	22	19376	4415	418	24231
5. SALES OF SERVICE AND PRODUCTS	0	0	11237	11237	0	0	0	11237
6. INVESTMENT INCOME	4011	0	0	4011	1587	9096	1010	15704
7. MISCELLANEOUS	0	0	0	0	0	0	1921	1921
8. INTERFUND TRANSFERS	5718	0	0	5718	-3761	-1957	0	0
TOTAL REVENUE	232100	3937	15445	251482	57270	12543	8787	330082

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	82837	1139	0	83976	3711	829	0	88516
(B) OTHER INSTRUCTION AND RESEARCH	12102	1255	0	13357	9935	735	0	24027
(C) OTHER SALARIES AND WAGES	66469	671	5193	72333	15142	840	0	88315
TOTAL SALARIES AND WAGES	161408	3065	5193	169666	28788	2404	0	200858
2. EMPLOYEE BENEFITS	19042	220	451	19713	1748	237	0	21698
TOTAL SALARIES AND BENEFITS	180450	3285	5644	189379	30536	2641	0	222556
3. LIBRARY ACQUISITIONS	4731	0	0	4731	273	202	169	5375
4. EQUIPMENT & FURNITURE (A) PURCHASE	5207	19	102	5328	5790	212	0	11330
(B) RENTAL	2296	35	1764	4095	205	7	0	4307
(C) MAINTENANCE	237	4	176	417	0	0	0	417
5. OPERATIONAL SUPPLIES AND EXPENSES	13199	752	1123	15074	13543	1538	0	30155
6. COST OF GOODS SOLD	0	0	1392	1392	0	0	0	1392
7. UTILITIES	10303	0	890	11193	34	0	0	11227
8. TAXES	1409	0	0	1409	0	0	0	1409
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	3875	0	545	4420	51	33	3599	8103
10. EXTERNALLY CONTRACTED SERVICES	878	0	2914	3792	0	0	0	3792
11. SCHOLARSHIPS, BURSARIES, ETC.	2293	0	0	2293	6	2335	0	4634
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	791	791	0	0	0	791
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5966	5966
15. MISCELLANEOUS	2883	156	71	3110	3311	1074	0	7495
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	227761	4251	15412	247424	53749	8042	9734	318949

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	68129	14708	82837	0	0	0	0	0	0	82837
(B) OTHER INSTRUCTION AND RESEARCH	11974	128	12102	0	0	0	0	0	0	12102
(C) OTHER SALARIES AND WAGES	20718	6515	27233	10815	3768	2651	9559	12039	404	66469
TOTAL SALARIES AND WAGES	100821	21351	122172	10815	3768	2651	9559	12039	404	161408
2. EMPLOYEE BENEFITS	11454	3185	14639	1206	332	236	1020	1583	26	19042
TOTAL SALARIES AND BENEFITS	112275	24536	136811	12021	4100	2887	10579	13622	430	180450
3. LIBRARY ACQUISITIONS	0	0	0	4731	0	0	0	0	0	4731
4. EQUIPMENT & FURNITURE (A) PURCHASE	2567	423	2990	27	1718	106	171	194	1	5207
(B) RENTAL	381	185	566	0	1503	15	200	12	0	2296
(C) MAINTENANCE	21	15	36	0	169	0	16	16	0	237
5. OPERATIONAL SUPPLIES AND EXPENSES	5949	2486	8435	1693	337	894	914	926	0	13199
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	10303	0	10303
8. TAXES	0	0	0	0	0	0	0	13	1396	1409
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	3875	0	3875
10. EXTERNALLY CONTRACTED SERVICES	49	105	154	27	0	223	0	474	0	878
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2293	0	0	0	2293
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	609	115	724	43	18	93	80	1360	565	2883
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	121851	27865	149716	18542	7845	6511	11960	30795	2392	227761

COMPUTING COSTS:	
ACADEMIC	5716
NON-ACADEMIC	2129
TOTAL	7845

TRENT

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TRENT

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	12113	49	4011	16173
TOTAL EXPENSE (FROM TABLE 3)	12894	24	4026	16944
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-781	25	-15	-771
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	14	0	23	37
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	21	0	55	76
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-774	25	17	-732

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	8216	0	0	8216	0	0	0	8216
(II) EXTRA FORMULA	900	0	0	900	0	0	0	900
(III) MCU GRANTS	107	0	0	107	0	0	239	346
(IV) OTHER	6	0	82	88	233	0	0	321
TOTAL ONTARIO GRANTS	9229	0	82	9311	233	0	239	9783
(B) FEDERAL	21	0	0	21	410	0	0	431
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	50	0	50
2. FEES (A) TUITION CREDIT	2157	0	0	2157	0	0	0	2157
(B) TUITION NON-CREDIT	0	49	0	49	0	0	0	49
(C) MISCELLANEOUS	182	0	1958	2140	0	0	0	2140
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	200	0	6	206	48	75	71	400
5. SALES OF SERVICE AND PRODUCTS	0	0	1965	1965	0	0	0	1965
6. INVESTMENT INCOME	172	0	0	172	0	159	0	331
7. MISCELLANEOUS	152	0	0	152	0	0	0	152
8. INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
TOTAL REVENUE	12113	49	4011	16173	691	284	310	17458

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5590	0	0	5590	0	0	0	5590
(B) OTHER INSTRUCTION AND RESEARCH	167	19	0	186	191	0	0	377
(C) OTHER SALARIES AND WAGES	3786	0	908	4694	110	71	0	4875
TOTAL SALARIES AND WAGES	9543	19	908	10470	301	71	0	10842
2. EMPLOYEE BENEFITS	861	0	83	944	18	2	0	964
TOTAL SALARIES AND BENEFITS	10404	19	991	11414	319	73	0	11806
3. LIBRARY ACQUISITIONS	417	0	0	417	0	0	0	417
4. EQUIPMENT & FURNITURE (A) PURCHASE	68	0	50	118	78	27	0	223
(B) RENTAL	44	0	0	44	0	0	0	44
(C) MAINTENANCE	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	607	4	217	828	96	35	0	959
6. COST OF GOODS SOLD	0	0	740	740	0	0	0	740
7. UTILITIES	350	0	281	631	0	0	0	631
8. TAXES	107	0	0	107	0	0	0	107
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	24	0	119	143	0	0	239	382
10. EXTERNALLY CONTRACTED SERVICES	215	0	1126	1341	0	18	0	1359
11. SCHOLARSHIPS, BURSARIES, ETC.	184	0	0	184	0	0	0	184
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	439	439	0	0	0	439
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	71	71
15. MISCELLANEOUS	496	1	63	560	77	59	0	696
16. INTERNAL COST ALLOCATIONS	-22	0	0	-22	22	0	0	0
TOTAL	12894	24	4026	16944	592	212	310	18058

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5590	0	5590	0	0	0	0	0	0	5590
(B) OTHER INSTRUCTION AND RESEARCH	167	0	167	0	0	0	0	0	0	167
(C) OTHER SALARIES AND WAGES	975	0	975	574	27	437	806	855	112	3786
TOTAL SALARIES AND WAGES	6732	0	6732	574	27	437	806	855	112	9543
2. EMPLOYEE BENEFITS	592	0	592	53	2	40	78	86	10	861
TOTAL SALARIES AND BENEFITS	7324	0	7324	627	29	477	884	941	122	10404
3. LIBRARY ACQUISITIONS	0	0	0	417	0	0	0	0	0	417
4. EQUIPMENT & FURNITURE (A) PURCHASE	50	0	50	2	10	0	4	2	0	68
(B) RENTAL	0	0	0	0	44	0	0	0	0	44
(C) MAINTENANCE	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	288	0	288	34	9	19	63	135	59	607
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	350	0	350
8. TAXES	0	0	0	0	0	0	0	0	107	107
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	24	0	24
10. EXTERNALLY CONTRACTED SERVICES	11	0	11	0	119	72	0	13	0	215
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	184	0	0	0	184
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	180	0	180	6	0	52	49	47	162	496
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-2	0	-20	0	0	-22
TOTAL	7853	0	7853	1086	209	804	980	1512	450	12894

COMPUTING COSTS: ACADEMIC 96
NON-ACADEMIC 113
TOTAL 209

WATERLOO

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WATERLOO

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	78051	0	14391	92442
TOTAL EXPENSE (FROM TABLE 3)	77422	0	14540	91962
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	629	0	-149	480
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1156	0	497	1653
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	1232	0	580	1812
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	705	0	-66	639

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	61150	0	0	61150	0	0	0	61150
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	950	0	0	950	0	0	225	1175
(IV) OTHER	0	0	0	0	747	8	0	755
TOTAL ONTARIO GRANTS	62100	0	0	62100	747	8	225	63080
(B) FEDERAL	0	0	0	0	10265	187	0	10452
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	190	0	0	190
2. FEES (A) TUITION CREDIT	13652	0	0	13652	0	0	0	13652
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	96	0	5692	5788	0	0	0	5788
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	70	0	0	70	2528	1030	25	3653
5. SALES OF SERVICE AND PRODUCTS	0	0	8699	8699	0	0	0	8699
6. INVESTMENT INCOME	1570	0	0	1570	0	240	197	2007
7. MISCELLANEOUS	483	0	0	483	0	772	3	1258
8. INTERFUND TRANSFERS	80	0	0	80	0	0	-80	0
TOTAL REVENUE	78051	0	14391	92442	13730	2237	370	108779

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	29159	0	0	29159	1712	75	0	30946
(B) OTHER INSTRUCTION AND RESEARCH	3785	0	0	3785	1480	331	0	5596
(C) OTHER SALARIES AND WAGES	24088	0	4408	28496	3482	0	0	31978
TOTAL SALARIES AND WAGES	57032	0	4408	61440	6674	406	0	68520
2. EMPLOYEE BENEFITS	4665	0	374	5039	215	27	0	5281
TOTAL SALARIES AND BENEFITS	61697	0	4782	66479	6889	433	0	73801
3. LIBRARY ACQUISITIONS	1834	0	0	1834	0	0	24	1858
4. EQUIPMENT & FURNITURE (A) PURCHASE	1828	0	122	1950	1593	128	319	3990
(B) RENTAL	765	0	20	785	64	16	0	865
(C) MAINTENANCE	524	0	128	652	54	3	0	709
5. OPERATIONAL SUPPLIES AND EXPENSES	3879	0	1335	5214	1837	158	0	7209
6. COST OF GOODS SOLD	0	0	5217	5217	0	0	0	5217
7. UTILITIES	2568	0	1210	3778	0	0	0	3778
8. TAXES	737	0	248	985	0	0	0	985
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	758	0	31	789	0	0	0	789
10. EXTERNALLY CONTRACTED SERVICES	257	0	0	257	0	0	0	257
11. SCHOLARSHIPS, BURSARIES, ETC.	675	0	0	675	90	606	0	1371
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1140	1140	0	0	0	1140
13. LAND AND SITE SERVICES	0	0	105	105	0	0	27	132
14. BUILDINGS	0	0	6	6	0	0	500	506
15. MISCELLANEOUS	1883	0	213	2096	1612	270	0	3978
16. INTERNAL COST ALLOCATIONS	17	0	-17	0	0	0	0	0
TOTAL	77422	0	14540	91962	12139	1614	870	106585

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	29159	0	29159	0	0	0	0	0	0	29159
(B) OTHER INSTRUCTION AND RESEARCH	3785	0	3785	0	0	0	0	0	0	3785
(C) OTHER SALARIES AND WAGES	7333	0	7333	2794	2245	2175	4049	5376	116	24088
TOTAL SALARIES AND WAGES	40277	0	40277	2794	2245	2175	4049	5376	116	57032
2. EMPLOYEE BENEFITS	3193	0	3193	225	162	181	358	522	24	4665
TOTAL SALARIES AND BENEFITS	43470	0	43470	3019	2407	2356	4407	5898	140	61697
3. LIBRARY ACQUISITIONS	0	0	0	1834	0	0	0	0	0	1834
4. EQUIPMENT & FURNITURE (A) PURCHASE	1243	0	1243	95	255	9	60	127	39	1828
(B) RENTAL	30	0	30	7	708	7	0	13	0	765
(C) MAINTENANCE	299	0	299	45	142	6	6	26	0	524
5. OPERATIONAL SUPPLIES AND EXPENSES	2100	0	2100	98	232	269	541	490	149	3879
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2568	0	2568
8. TAXES	0	0	0	0	0	0	0	0	737	737
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	758	0	758
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	257	0	257
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	675	0	0	0	675
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1112	0	1112	9	14	171	207	132	238	1883
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	17	0	0	0	17
TOTAL	48254	0	48254	5107	3758	3510	5221	10269	1303	77422

COMPUTING COSTS: ACADEMIC 2763
NON-ACADEMIC 995
TOTAL 3758

WESTERN

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	100767	2980	17637	121384
TOTAL EXPENSE (FROM TABLE 3)	100899	2938	17271	121108
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-132	42	366	276
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	914	0	567	1481
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	756	0	458	1214
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-290	42	257	9

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	79682	0	0	79682	0	0	0	79682
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	724	93	0	817	0	0	294	1111
(IV) OTHER	366	69	0	435	1905	172	127	2639
TOTAL ONTARIO GRANTS	80772	162	0	80934	1905	172	421	83432
(B) FEDERAL	0	230	0	230	11896	152	0	12278
(C) MUNICIPAL	128	0	0	128	0	0	0	128
(D) OTHER	0	0	0	0	1994	0	0	1994
2. FEES (A) TUITION CREDIT	15679	0	0	15679	0	0	0	15679
(B) TUITION NON-CREDIT	0	1854	0	1854	0	0	0	1854
(C) MISCELLANEOUS	1334	0	6144	7478	0	0	0	7478
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	542	0	542	7076	4058	232	11908
5. SALES OF SERVICE AND PRODUCTS	0	0	11184	11184	0	0	0	11184
6. INVESTMENT INCOME	2038	3	309	2350	0	1832	574	4756
7. MISCELLANEOUS	816	0	0	816	320	470	0	1606
8. INTERFUND TRANSFERS	0	189	0	189	0	941	0	1130
TOTAL REVENUE	100767	2980	17637	121384	23191	7625	1227	153427

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	41242	382	0	41624	1219	152	0	42995
(B) OTHER INSTRUCTION AND RESEARCH	2455	0	0	2455	6093	91	0	8639
(C) OTHER SALARIES AND WAGES	27113	936	5517	33566	4874	263	0	38703
TOTAL SALARIES AND WAGES	70810	1318	5517	77645	12186	506	0	90337
2. EMPLOYEE BENEFITS	9240	67	410	9717	778	43	0	10538
TOTAL SALARIES AND BENEFITS	80050	1385	5927	87362	12964	549	0	100875
3. LIBRARY ACQUISITIONS	2586	6	0	2592	0	73	0	2665
4. EQUIPMENT & FURNITURE (A) PURCHASE	3996	52	558	4606	2316	116	324	7362
(B) RENTAL	454	0	54	508	32	6	0	546
(C) MAINTENANCE	357	0	381	738	0	6	0	744
5. OPERATIONAL SUPPLIES AND EXPENSES	5039	712	1183	6934	4381	369	0	11684
6. COST OF GOODS SOLD	0	0	6547	6547	0	0	0	6547
7. UTILITIES	3050	0	1155	4205	0	0	0	4205
8. TAXES	746	0	141	887	0	0	0	887
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	494	0	1	495	0	0	2081	2576
10. EXTERNALLY CONTRACTED SERVICES	15	0	0	15	0	0	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	1524	0	0	1524	0	1145	0	2669
12. PRINCIPAL AND INTEREST REPAYMENTS	175	0	794	969	0	0	0	969
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	3222	703	311	4236	2054	290	13	6593
16. INTERNAL COST ALLOCATIONS	-809	80	219	-510	495	15	0	0
TOTAL	100899	2938	17271	121108	22242	2569	2418	148337

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	34470	6772	41242	0	0	0	0	0	0	41242
(B) OTHER INSTRUCTION AND RESEARCH	2400	55	2455	0	0	0	0	0	0	2455
(C) OTHER SALARIES AND WAGES	8496	2106	10602	4361	2277	937	3429	4942	565	27113
TOTAL SALARIES AND WAGES	45366	8933	54299	4361	2277	937	3429	4942	565	70810
2. EMPLOYEE BENEFITS	5833	1145	6978	559	286	180	458	706	73	9240
TOTAL SALARIES AND BENEFITS	51199	10078	61277	4920	2563	1117	3887	5648	638	80050
3. LIBRARY ACQUISITIONS	0	0	0	2586	0	0	0	0	0	2586
4. EQUIPMENT & FURNITURE (A) PURCHASE	2173	374	2547	67	1069	16	82	185	30	3996
(B) RENTAL	218	4	222	29	109	43	47	4	0	454
(C) MAINTENANCE	75	1	76	0	113	8	2	158	0	357
5. OPERATIONAL SUPPLIES AND EXPENSES	2457	280	2737	12	587	327	528	825	23	5039
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3050	0	3050
8. TAXES	0	0	0	0	0	0	0	22	724	746
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	494	0	494
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	15	0	15
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1524	0	0	0	1524
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	175	0	0	0	175
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1377	142	1519	43	51	73	99	154	1283	3222
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-261	0	-548	0	0	-809
TOTAL	57499	10879	68378	7657	4231	3283	4097	10555	2698	100899

COMPUTING COSTS: ACADEMIC 1607
NON-ACADEMIC 2624
TOTAL 4231

WILFRID LAURIER

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WILFRID LAURIER

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	21161	0	3659	24820
TOTAL EXPENSE (FROM TABLE 3)	20061	0	3703	23764
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	1100	0	-44	1056
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	1094	0	-44	1050
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	0	0	0	0
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	6	0	0	6

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	15151	0	0	15151	0	0	0	15151
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	173	0	0	173	0	0	100	273
(IV) OTHER	0	0	0	0	94	45	0	139
TOTAL ONTARIO GRANTS	15324	0	0	15324	94	45	100	15563
(B) FEDERAL	0	0	0	0	288	0	0	288
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	4728	0	0	4728	0	0	0	4728
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	190	0	1383	1573	0	0	0	1573
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	0	0	0	0	7	94	0	101
5. SALES OF SERVICE AND PRODUCTS	0	0	2239	2239	0	0	0	2239
6. INVESTMENT INCOME	828	0	0	828	0	14	7	849
7. MISCELLANEOUS	40	0	37	77	0	40	0	117
8. INTERFUND TRANSFERS	51	0	0	51	-51	0	0	0
TOTAL REVENUE	21161	0	3659	24820	338	193	107	25458

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	7126	0	0	7126	0	0	0	7126
(B) OTHER INSTRUCTION AND RESEARCH	1535	0	0	1535	145	0	0	1680
(C) OTHER SALARIES AND WAGES	5122	0	1065	6187	0	84	0	6271
TOTAL SALARIES AND WAGES	13783	0	1065	14848	145	84	0	15077
2. EMPLOYEE BENEFITS	1441	0	119	1560	4	3	0	1567
TOTAL SALARIES AND BENEFITS	15224	0	1184	16408	149	87	0	16644
3. LIBRARY ACQUISITIONS	724	0	0	724	0	0	0	724
4. EQUIPMENT & FURNITURE (A) PURCHASE	319	0	58	377	19	1	0	397
(B) RENTAL	182	0	0	182	0	0	0	182
(C) MAINTENANCE	36	0	2	38	0	0	0	38
5. OPERATIONAL SUPPLIES AND EXPENSES	1504	0	196	1700	41	28	0	1769
6. COST OF GOODS SOLD	0	0	1774	1774	0	0	0	1774
7. UTILITIES	537	0	129	666	0	0	0	666
8. TAXES	173	0	0	173	0	0	0	173
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	234	0	52	286	0	0	0	286
10. EXTERNALLY CONTRACTED SERVICES	59	0	28	87	0	52	0	139
11. SCHOLARSHIPS, BURSARIES, ETC.	269	0	0	269	0	55	0	324
12. PRINCIPAL AND INTEREST REPAYMENTS	57	0	240	297	0	0	0	297
13. LAND AND SITE SERVICES	0	0	0	0	0	0	68	68
14. BUILDINGS	0	0	0	0	0	0	83	83
15. MISCELLANEOUS	766	0	17	783	78	41	0	902
16. INTERNAL COST ALLOCATIONS	-23	0	23	0	0	0	0	0
TOTAL	20061	0	3703	23764	287	264	151	24466

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	7126	0	7126	0	0	0	0	0	0	7126
(B) OTHER INSTRUCTION AND RESEARCH	1535	0	1535	0	0	0	0	0	0	1535
(C) OTHER SALARIES AND WAGES	1382	0	1382	778	120	544	1117	1038	143	5122
TOTAL SALARIES AND WAGES	10043	0	10043	778	120	544	1117	1038	143	13783
2. EMPLOYEE BENEFITS	921	0	921	81	11	54	220	137	17	1441
TOTAL SALARIES AND BENEFITS	10964	0	10964	859	131	598	1337	1175	160	15224
3. LIBRARY ACQUISITIONS	0	0	0	724	0	0	0	0	0	724
4. EQUIPMENT & FURNITURE (A) PURCHASE	174	0	174	17	38	0	73	16	1	319
(B) RENTAL	0	0	0	0	169	2	11	0	0	182
(C) MAINTENANCE	0	0	0	3	22	0	8	3	0	36
5. OPERATIONAL SUPPLIES AND EXPENSES	636	0	636	42	68	174	185	255	144	1504
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	537	0	537
8. TAXES	0	0	0	0	0	0	0	0	173	173
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	234	0	234
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	59	0	59
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	269	0	0	0	269
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	57	0	0	57
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	450	0	450	3	2	20	102	33	156	766
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-23	0	0	-23
TOTAL	12224	0	12224	1648	430	1063	1750	2312	634	20061

COMPUTING COSTS: ACADEMIC 340
NON-ACADEMIC 90
TOTAL 430

WINDSOR

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	46109	1	5442	51552
TOTAL EXPENSE (FROM TABLE 3)	46475	1	5798	52274
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-366	0	-356	-722
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	121	0	24	145
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	498	0	0	498
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	11	0	-380	-369

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	35327	0	0	35327	0	0	0	35327
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0
(III) MCU GRANTS	736	0	0	736	0	0	0	736
(IV) OTHER	0	0	0	0	550	0	0	550
TOTAL ONTARIO GRANTS	36063	0	0	36063	550	0	0	36613
(B) FEDERAL	0	0	0	0	2162	0	0	2162
(C) MUNICIPAL	0	0	0	0	21	0	0	21
(D) OTHER	0	0	0	0	36	0	0	36
2. FEES (A) TUITION CREDIT	8581	0	0	8581	0	0	0	8581
(B) TUITION NON-CREDIT	0	1	0	1	0	0	0	1
(C) MISCELLANEOUS	315	0	1464	1779	0	0	0	1779
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	53	0	0	53	287	27	1561	1928
5. SALES OF SERVICE AND PRODUCTS	0	0	3978	3978	0	0	0	3978
6. INVESTMENT INCOME	992	0	0	992	0	53	0	1045
7. MISCELLANEOUS	27	0	0	27	0	0	0	27
8. INTERFUND TRANSFERS	78	0	0	78	0	-47	-31	0
TOTAL REVENUE	46109	1	5442	51552	3056	33	1530	56171

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	19278	0	0	19278	0	0	0	19278
(B) OTHER INSTRUCTION AND RESEARCH	2050	0	0	2050	1370	0	0	3420
(C) OTHER SALARIES AND WAGES	11753	0	1663	13416	0	23	0	13439
TOTAL SALARIES AND WAGES	33081	0	1663	34744	1370	23	0	36137
2. EMPLOYEE BENEFITS	4070	0	265	4335	26	2	0	4363
TOTAL SALARIES AND BENEFITS	37151	0	1928	39079	1396	25	0	40500
3. LIBRARY ACQUISITIONS	1243	0	0	1243	0	0	0	1243
4. EQUIPMENT & FURNITURE (A) PURCHASE	813	0	53	866	599	0	0	1465
(B) RENTAL	657	0	10	667	0	0	0	667
(C) MAINTENANCE	292	0	55	347	0	0	0	347
5. OPERATIONAL SUPPLIES AND EXPENSES	1459	1	282	1742	1033	21	0	2796
6. COST OF GOODS SOLD	0	0	2088	2088	0	0	0	2088
7. UTILITIES	1816	0	335	2151	0	0	0	2151
8. TAXES	314	0	50	364	0	0	0	364
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	331	0	223	554	0	0	0	554
10. EXTERNALLY CONTRACTED SERVICES	200	0	40	240	0	0	0	240
11. SCHOLARSHIPS, BURSARIES, ETC.	525	0	0	525	0	0	0	525
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	446	446	0	0	0	446
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	389	0	44	433	0	0	3976	4409
15. MISCELLANEOUS	1380	0	149	1529	0	0	0	1529
16. INTERNAL COST ALLOCATIONS	-95	0	95	0	0	0	0	0
TOTAL	46475	1	5798	52274	3028	46	3976	59324

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	19278	0	19278	0	0	0	0	0	0	19278
(B) OTHER INSTRUCTION AND RESEARCH	2050	0	2050	0	0	0	0	0	0	2050
(C) OTHER SALARIES AND WAGES	2993	0	2993	1687	760	700	2011	3358	244	11753
TOTAL SALARIES AND WAGES	24321	0	24321	1687	760	700	2011	3358	244	33081
2. EMPLOYEE BENEFITS	2738	0	2738	230	98	103	299	574	28	4070
TOTAL SALARIES AND BENEFITS	27059	0	27059	1917	858	803	2310	3932	272	37151
3. LIBRARY ACQUISITIONS	0	0	0	1243	0	0	0	0	0	1243
4. EQUIPMENT & FURNITURE (A) PURCHASE	482	0	482	4	9	220	50	48	0	813
(B) RENTAL	41	0	41	12	519	1	78	6	0	657
(C) MAINTENANCE	99	0	99	8	156	1	24	4	0	292
5. OPERATIONAL SUPPLIES AND EXPENSES	697	0	697	92	62	54	120	345	89	1459
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1816	0	1816
8. TAXES	0	0	0	0	0	0	0	4	310	314
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	331	0	331
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	200	0	200
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	525	0	0	0	525
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	389	0	389
15. MISCELLANEOUS	589	0	589	7	2	87	206	73	416	1380
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-95	0	0	-95
TOTAL	28967	0	28967	3283	1606	1691	2693	7148	1087	46475

COMPUTING COSTS: ACADEMIC 996
NON-ACADEMIC 610
TOTAL 1606

YORK

TOTAL ACTUAL REVENUE AND EXPENSE BY TYPE OF GENERAL FUND
AND EXCESS OF REVENUE OVER EXPENSE BEFORE AND AFTER APPROPRIATIONS
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: YORK

	GENERAL FUNDS			
	OPERATING	OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES	SUBTOTAL
TOTAL REVENUE (FROM TABLE 2)	83822	1512	10904	96238
TOTAL EXPENSE (FROM TABLE 3)	86054	1488	11015	98557
EXCESS OF REVENUE OVER EXPENSE BEFORE APPROPRIATIONS	-2232	24	-111	-2319
DEDUCT CURRENT YEAR APPROPRIATIONS & TRANSFERS (SEE NOTE 1)	0	0	0	0
ADD EXPENDITURES APPLICABLE TO PRIOR YEAR'S APPROPRIATIONS (SEE NOTE 2)	395	0	0	395
EXCESS OF REVENUE OVER EXPENSE AFTER APPROPRIATIONS	-1837	24	-111	-1924

NOTE 1: FUNDS APPROPRIATED DURING THE CURRENT YEAR FOR SPECIFIC PURPOSES AND TRANSFERS TO OTHER FUNDS.

NOTE 2: EXPENDITURES OF PREVIOUSLY APPROPRIATED FUNDS WHICH ARE INCLUDED IN THE TOTAL EXPENSES ABOVE.

ACTUAL REVENUE BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
SOURCE OF REVENUE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS AND CONTRACTS								
(A) ONTARIO								
(I) FORMULA	62883	0	0	62883	0	0	0	62883
(II) EXTRA FORMULA	173	0	0	173	0	0	0	173
(III) MCU GRANTS	1207	11	0	1218	0	0	0	1218
(IV) OTHER	18	4	0	22	312	0	0	334
TOTAL ONTARIO GRANTS	64281	15	0	64296	312	0	0	64608
(B) FEDERAL	53	15	0	68	4873	0	0	4941
(C) MUNICIPAL	0	0	0	0	0	0	0	0
(D) OTHER	0	0	0	0	134	0	0	134
2. FEES (A) TUITION CREDIT	16248	0	0	16248	0	0	0	16248
(B) TUITION NON-CREDIT	0	1211	0	1211	0	0	0	1211
(C) MISCELLANEOUS	275	243	4720	5238	0	0	0	5238
3. BORROWINGS	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, AND NON-GOVT GRANTS	426	28	0	454	715	749	0	1918
5. SALES OF SERVICE AND PRODUCTS	0	0	6184	6184	0	0	0	6184
6. INVESTMENT INCOME	683	0	0	683	0	514	0	1197
7. MISCELLANEOUS	1663	0	0	1663	0	139	2	1804
8. INTERFUND TRANSFERS	193	0	0	193	0	-193	0	0
TOTAL REVENUE	83822	1512	10904	96238	6034	1209	2	103483

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	36664	204	0	36868	203	0	0	37071
(B) OTHER INSTRUCTION AND RESEARCH	2844	177	0	3021	1485	0	0	4506
(C) OTHER SALARIES AND WAGES	24666	426	2171	27263	1515	75	0	28853
TOTAL SALARIES AND WAGES	64174	807	2171	67152	3203	75	0	70430
2. EMPLOYEE BENEFITS	6469	42	209	6720	134	2	0	6856
TOTAL SALARIES AND BENEFITS	70643	849	2380	73872	3337	77	0	77286
3. LIBRARY ACQUISITIONS	1916	0	0	1916	0	101	0	2017
4. EQUIPMENT & FURNITURE (A) PURCHASE	971	18	68	1057	585	132	0	1774
(B) RENTAL	418	7	19	444	25	0	0	469
(C) MAINTENANCE	471	2	66	539	0	0	0	539
5. OPERATIONAL SUPPLIES AND EXPENSES	2801	323	1934	5058	1376	193	0	6627
6. COST OF GOODS SOLD	0	0	3111	3111	0	0	0	3111
7. UTILITIES	3172	7	1602	4781	0	0	0	4781
8. TAXES	571	0	0	571	0	0	0	571
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	344	0	0	344	0	0	615	959
10. EXTERNALLY CONTRACTED SERVICES	1843	0	61	1904	0	0	0	1904
11. SCHOLARSHIPS, BURSARIES, ETC.	543	0	0	543	98	341	0	982
12. PRINCIPAL AND INTEREST REPAYMENTS	89	0	1722	1811	0	0	0	1811
13. LAND AND SITE SERVICES	279	0	0	279	0	0	20	299
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1993	282	52	2327	613	0	0	2940
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	86054	1488	11015	98557	6034	844	635	106070

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: YORK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS (1)	MEDICINE (2)	SUB TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	36664	0	36664	0	0	0	0	0	0	36664
(B) OTHER INSTRUCTION AND RESEARCH	2844	0	2844	0	0	0	0	0	0	2844
(C) OTHER SALARIES AND WAGES	8359	0	8359	3496	847	1312	4053	6145	454	24666
TOTAL SALARIES AND WAGES	47867	0	47867	3496	847	1312	4053	6145	454	64174
2. EMPLOYEE BENEFITS	4779	0	4779	359	87	200	413	576	55	6469
TOTAL SALARIES AND BENEFITS	52646	0	52646	3855	934	1512	4466	6721	509	70643
3. LIBRARY ACQUISITIONS	0	0	0	1916	0	0	0	0	0	1916
4. EQUIPMENT & FURNITURE (A) PURCHASE	489	0	489	106	76	53	78	117	52	971
(B) RENTAL	58	0	58	24	239	16	53	20	8	418
(C) MAINTENANCE	239	0	239	72	1	26	12	107	14	471
5. OPERATIONAL SUPPLIES AND EXPENSES	1203	0	1203	146	2	186	514	620	130	2801
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	3172	0	3172
8. TAXES	0	0	0	0	0	0	0	2	569	571
9. RENOVATIONS, ALTERATIONS AND MAJOR REPAIRS	0	0	0	0	0	0	0	344	0	344
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	1455	0	0	388	0	1843
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	543	0	0	0	543
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	7	0	0	82	89
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	279	0	279
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	817	0	817	37	18	170	328	207	416	1993
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	55452	0	55452	6156	2725	2513	5451	11977	1780	86054

COMPUTING COSTS: ACADEMIC 1734
NON-ACADEMIC 991
TOTAL 2725